



Statistics of Income

**Corporation Income
Tax Returns
Line Item Estimates**

2011



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Department of
the Treasury
**Internal
Revenue
Service**

2011 Corporation Income Tax Returns Line Item Estimates

John Koskinen
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 2011 Statistics of Income (SOI) Complete Report.

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Director,
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Statistics

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

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

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Estimates of counts and monetary amounts for attached forms and schedules for 1120 Series tax returns are categorized by the form or schedule and are inclusive across all 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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Description of the Sample and Limitations of the Data

This section describes the sample design, sample selection, data capture, data cleaning, and data completion processes for the Statistics of Income (SOI) 2011 Corporation statistics program. It also presents the techniques used to produce estimates of the total number of corporations and associated variables as well as an assessment of the data limitations, including sampling and nonsampling errors.

Background

From Tax Years (TY) 1916 through 1950, the Statistics of Income (SOI) program for Corporations extracted data from each corporate return filed. Beginning with TY 1951, however, SOI introduced stratified probability sampling. Since that time, the sample size has generally decreased while the corporate tax return population has increased. For example, for 1951, the sample accounted for 41.5 percent of the entire population, or 285,000 of the 687,000 total returns filed. For 2011, the sample represented about 1.76 percent of the total population of just over 6.26 million returns. This population count differs from the estimated population count cited elsewhere in this publication because the sampling frame includes out-of-scope and duplicate returns.

For 1951, SOI stratified the sample by size of total assets and industry. However, from 1952 through 1967, SOI stratified the sample by a measure of size only. The size was measured by either business volume (1953–1958) or total assets (1952 and 1959–1967). Since 1968, SOI has stratified returns by both total assets and, for Forms 1120 and 1120S, a measure of income [1].

Target Population

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

Survey Population

The survey population includes corporate tax returns filed with one of the 1120 forms selected for the study and posted to the IRS Business Master File (BMF). Excluded

are amended returns and returns for which the tax liabilities changed because of a tax audit. Figure E gives the number of corporate returns by form type that were subject to sampling during Tax Years 2008 through 2011.

Figure E. Population Counts by Corporate Form Type, Tax Years 2008–2011

Form type	Tax year			
	2008	2009	2010	2011
1120	2,001,930	1,927,971	1,867,941	1,835,482
1120S	4,293,544	4,332,077	4,336,365	4,367,077
1120-L	891	825	748	700
1120-PC	7,828	8,104	8,572	9,237
1120-RIC	13,221	13,106	13,385	14,193
1120-REIT	1,679	1,672	1,798	1,928
1120-F	30,620	30,295	32,414	35,149
Total	6,349,713	6,314,050	6,261,223	6,263,766

Sample Design

The current design is a probability sample stratified by form type, and either by size of total assets alone or both size of total assets and a measure of income. Form 1120 returns are stratified by size of total assets and size of “proceeds,” which is the measure of income for this form. Size of proceeds is defined as the larger of the absolute value of net income (or deficit) or the absolute value of “cash flow,” which is the sum of net income, several depreciation amounts, and depletion. Form 1120S is stratified by size of total assets and size of ordinary income. All other 1120 forms (1120-F, 1120-L, 1120-PC, 1120-RIC, and 1120-REIT) are stratified by size of total assets only.

SOI began the design process with projected population totals derived from IRS administrative workload estimates, adjusted according to the distribution by population strata from several previous survey years. Using projected population totals by sample strata, SOI carried out an optimal allocation based on stratum standard errors to assign sample sizes to each stratum such that the overall targeted sample size was approximately 110,000 returns. Mathematical statisticians selected a Bernoulli sample independently from each stratum, with sampling rates ranging from 0.25 percent to 100 percent. Figure F shows the stratum boundaries, sampling rates, frame population, and sample counts from the BMF for each type of 1120. This table also shows the population and sample counts after adjustments for missing returns, outliers, and weight trimming. The total realized sample for 2011, including inactive and noneligible corporations, is 110,447 returns.

Bertrand Überall, Richard Collins, and Elliot Mountjoy were responsible for the sample design and estimation of the SOI 2011 Corporation Program under the direction of Tamara Rib, Chief, Mathematical Statistics Section, Corporation Statistics Branch.

Sample Selection

The IRS Cincinnati and Ogden Submission Processing Centers initially process all corporate returns to determine tax liability before transmitting the data weekly to the IRS Business Master File (BMF). These returns are said to “post” to the BMF, which serves as the SOI sampling frame. SOI also selects the sample on a weekly basis.

Sample selection for TY 2011 occurred over the 24-month period, July 2011 through June 2013. SOI requires a 24-month sampling period for two reasons. First, approximately 10 percent of all corporations use noncalendar-year accounting periods. To capture these returns, the 2011 statistics include all corporations filing returns with accounting periods ending between July 2011 and June 2012. Second, many corporations, including some of the largest corporations, request 6-month filing extensions. This combination of noncalendar-year accounting periods and filing extensions means that the last TY 2011 returns the IRS received had accounting periods ending in June 2012, and therefore, had to be filed by October 2012. However, taking into account the 6-month extension, these returns could have been filed as late as March 2013 and still be considered timely. To account for the normal processing time, the sample selection process remained open for the 2011 study until the end of June 2013. However, SOI added a few very large returns for TY 2011 to the sample as late as August 2013.

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

The algorithm for generating the TTIN does not change from year to year. Therefore, corporations selected for the sample in any given year may be selected the following year, providing the corporation files a return using the same EIN and it falls into a stratum with the same or higher sampling rate. If the corporation falls into a stratum with a lower rate, the probability of selection will be the ratio of the second year sampling rate to the first year sampling rate. If the corporation files with a new EIN, the probability of selection will be independent from the prior-year selection [2].

Data Capture

Data processing for SOI begins with information already extracted for IRS administrative purposes; over 100 items available from the BMF system are checked and corrected as necessary. SOI extracts some 1,630 additional data items from the corporate tax returns during processing. This data-capture process can take as little as 15 minutes for a small, single-entity corporation filing Form 1120, or up

to several weeks for a large, consolidated corporation filing several hundred attachments and schedules with the return. The process is further complicated by several factors:

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

To help staff overcome these complexities and differences in taxpayer reporting, for each tax year, SOI prepares detailed instructions for the editing units at the IRS Submission Processing Centers. For TY 2011, these instructions consisted of almost 1,000 pages, covering standard and straightforward procedures and instructions for addressing data exceptions.

Data Cleaning

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

2011 Corporation Returns—Description of the Sample and Limitations of the Data

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

Sample class number	Description of sample selection classes		Sampling rates (%)	Number of returns			
	Size of total assets	Size of proceeds*		BMF counts		After adjustments**	
				Population	Sample	Population	Sample
	All Returns, Total			6,263,766	110,447	6,263,768	110,130
	Form 1120, Total ***			1,830,099	50,567	1,830,099	50,442
1	Under \$50,000.....	Under \$25,000.....	0.40	782,102	3,149	782,102	3,096
2	\$50,000–\$100,000.....	\$25,000–\$50,000.....	0.40	198,633	807	198,633	806
3	\$100,000–\$250,000.....	\$50,000–\$100,000.....	0.40	260,854	1,044	260,854	1,043
4	\$250,000–\$500,000.....	\$100,000–\$250,000.....	1.09	195,566	2,106	195,566	2,105
5	\$500,000–\$1,000,000.....	\$250,000–\$500,000.....	1.81	145,753	2,651	145,753	2,646
6	\$1,000,000–\$2,500,000.....	\$500,000–\$1,000,000.....	3.48	117,973	4,098	117,973	4,090
7	\$2,500,000–\$5,000,000.....	\$1,000,000–\$1,500,000.....	5.94	48,229	2,838	48,229	2,835
8	\$5,000,000–\$10,000,000.....	\$1,500,000–\$2,500,000.....	10.55	29,484	3,163	29,484	3,161
9	\$10,000,000–\$25,000,000.....	\$2,500,000–\$5,000,000.....	27.00	21,457	5,784	21,457	5,777
10	\$25,000,000–\$50,000,000.....	\$5,000,000–\$10,000,000.....	50.00	10,324	5,203	10,324	5,195
11	\$50,000,000–\$100,000,000.....	\$10,000,000–\$15,000,000.....	100.00	6,216	6,216	6,215	6,205
12	\$100,000,000–\$250,000,000.....	\$15,000,000 or more.....	100.00	6,852	6,852	6,851	6,838
13	\$250,000,000–\$500,000,000.....		100.00	2,798	2,798	2,799	2,797
14	\$500,000,000 or more.....		100.00	3,858	3,858	3,859	3,848
	Form 1120S, Total ***			4,365,896	33,655	4,365,896	33,495
15	Under \$50,000.....	Under \$25,000.....	0.25	1,705,448	4,229	1,705,448	4,196
16	\$50,000–\$100,000.....	\$25,000–\$50,000.....	0.25	649,766	1,609	649,766	1,598
17	\$100,000–\$250,000.....	\$50,000–\$100,000.....	0.25	750,809	1,920	750,809	1,902
18	\$250,000–\$500,000.....	\$100,000–\$250,000.....	0.31	545,142	1,674	545,142	1,662
19	\$500,000–\$1,000,000.....	\$250,000–\$500,000.....	0.56	312,180	1,744	312,180	1,737
20	\$1,000,000–\$2,500,000.....	\$500,000–\$1,000,000.....	0.99	218,344	2,140	218,344	2,128
21	\$2,500,000–\$5,000,000.....	\$1,000,000–\$1,500,000.....	1.56	84,256	1,278	84,256	1,276
22	\$5,000,000–\$10,000,000.....	\$1,500,000–\$2,500,000.....	2.52	50,174	1,233	50,174	1,227
23	\$10,000,000–\$25,000,000.....	\$2,500,000–\$5,000,000.....	20.00	31,062	6,170	31,062	6,140
24	\$25,000,000–\$50,000,000.....	\$5,000,000–\$10,000,000.....	30.00	10,040	2,983	10,040	2,972
25	\$50,000,000–\$100,000,000.....	\$10,000,000–\$15,000,000.....	100.00	4,274	4,274	4,274	4,262
26	\$100,000,000–\$250,000,000.....	\$15,000,000 or more.....	100.00	3,202	3,202	3,202	3,197
27	\$250,000,000 or more.....		100.00	1,199	1,199	1,199	1,198
	Form 1120-L, Total			545	312	545	310
28	Under \$10,000,000.....		43.00	370	137	370	136
29	\$10,000,000–\$50,000,000.....		100.00	87	87	87	87
30	\$50,000,000–\$250,000,000.....		100.00	43	43	42	41
31	\$250,000,000 or more.....		100.00	45	45	46	46
	Form 1120-F, Total			35,044	5,396	35,046	5,381
32	Under \$10,000,000.....		13.00	32,946	4,256	32,947	4,245
33	\$10,000,000–\$50,000,000.....		13.00	1,100	142	1,100	140
34	\$50,000,000–\$250,000,000.....		100.00	566	566	565	564
35	\$250,000,000 or more.....		100.00	432	432	434	432
	Form 1120-PC, Total			8,811	1,897	8,811	1,896
36	Under \$2,500,000.....		10.00	6,311	605	6,311	604
37	\$2,500,000–\$10,000,000.....		25.00	1,599	391	1,599	391
38	\$10,000,000–\$50,000,000.....		100.00	720	720	720	720
39	\$50,000,000–\$250,000,000.....		100.00	175	175	175	175
40	\$250,000,000 or more.....		100.00	6	6	6	6
	Form 1120-REIT, Total			1,911	1,590	1,911	1,590
41	Under \$10,000,000.....		25.00	428	107	424	103
42	\$10,000,000–\$50,000,000.....		100.00	420	420	420	420
43	\$50,000,000–\$250,000,000.....		100.00	518	518	517	517
44	\$250,000,000 or more.....		100.00	545	545	550	550
	Form 1120-RIC, Total			14,181	9,751	14,181	9,749
45	Under \$10,000,000.....		15.00	2,906	438	2,903	435
46	\$10,000,000–\$50,000,000.....		30.00	2,746	784	2,745	783
47	\$50,000,000–\$100,000,000.....		100.00	1,275	1,275	1,274	1,274
48	\$100,000,000–\$250,000,000.....		100.00	2,000	2,000	1,997	1,997
49	\$250,000,000–\$500,000,000.....		100.00	1,539	1,539	1,540	1,540
50	\$500,000,000 or more.....		100.00	3,715	3,715	3,722	3,720
51	Special Studies (All Form Types).....		100.00	7,279	7,279	7,279	7,267†

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

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

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

Example: A Form 1120 return with total assets of \$750,000 and proceeds of \$75,000 is in sample class 5 (based on total assets), rather than in sample class 3 (based on proceeds).

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

2011 Corporation Returns—Description of the Sample and Limitations of the Data

Data Completion

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

SOI uses a ratio-based imputation procedure to estimate missing balance sheet items for certain returns included in the sample. It uses the most recent data available to determine the imputation ratios. These data are either: 1) the corporation's TY 2010 return, if it filed a return for the previous year and the balance sheet was not already imputed for that year, or 2) the TY 2009 aggregate data for the corporation's minor industrial group, which were the most recent aggregate data available when editing for TY 2011 began.

SOI imputes the missing items when the balance sheet items do not balance (i.e., the sum of asset items does not equal the sum of liability and shareholders' equity items). If the amount of total assets is among the missing items, then it is imputed first based on the ratio of total assets to business receipts (or total receipts) from either the corporation's TY 2010 return, or the TY 2009 aggregate data for the corporation's minor industry. Then, SOI imputes the additional missing items based on ratios so that both the total of all asset items and the total of all liability items are equal to the total assets amount. Reference [3] provides a description of the balance sheet imputation process.

Figure G shows the number of sampled returns that had balance sheet items imputed, as well as the percentages of the total sample sizes they represent for Tax Years 2008 through 2011. For TY 2011, the total assets from returns having imputed total assets represent only a negligible fraction of the total estimated assets for all active returns in the sample.

Figure G. Number of Imputed Returns for Tax Years 2008–2011

Returns with imputations	Tax year			
	2008	2009	2010	2011
Number of imputed returns	52	63	42	47
Percent imputed	0.05	0.06	0.04	0.04

SOI uses various methods to impute data for some certainty returns unavailable for editing, depending on the information available at the time the return needs to be completed for the sample. These corporations are identified from the previous year's sample using a combination of assets and receipts. Additional corporations may be identified to ensure industry coverage. SOI uses data filed electronically for those corporate returns selected for the sample, but unavailable for statistical processing. For TY 2011, there were 43 returns that met these criteria. For some returns not selected for the sample, if the current

tax return was not located and no other current tax data were available, then SOI used data from the previous year's return, with adjustments for tax law changes, if needed. There is only a negligible number of returns derived from prior-year returns in the Tax Year 2011 data.

The data cleaning process also includes identifying returns not eligible for the sample as the BMF may have duplicate and other out-of-scope returns. These returns include those filed by nonprofit corporations, returns having neither current income nor deductions, and prior-year tax returns. Additionally, amended or tentative returns, nonresident foreign corporations having no effectively connected income with a trade or business located within the United States, fraudulent returns, and returns filed by tax-exempt corporations are not eligible for the sample. Figure H displays the number of inactive sampled returns excluded from the tabulations, as well as the percentages of the total sample size they represent for 2008 through 2011.

Figure H. Number of Inactive Sampled Returns for Tax Years 2008–2011

Type of inactive return	Tax year			
	2008	2009	2010	2011
No Income or deductions	1,480	1,360	1,608	1,959
Other*	5,367	5,145	4,686	4,236
Total	6,847	6,505	6,294	6,195
Percent of sample	6.09	5.95	5.80	5.60

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

Figure I provides estimates of the number of active corporations by form type for 2008 through 2011. For Forms 1120-L and 1120-PC, these estimates may differ from the population counts in Figure E due to changes made during the data capture and data cleaning processes.

Figure I. Estimated Number of Active Returns for Tax Years 2008–2011

Form type	Tax year			
	2008	2009	2010	2011
1120	1,762,483	1,694,869	1,649,285	1,624,888
1120S	4,049,943	4,094,562	4,127,554	4,158,572
1120-L	945	866	796	752
1120-PC	7,670	7,890	8,244	8,822
1120-RIC	13,140	13,043	13,256	14,120
1120-REIT	1,660	1,635	1,766	1,894
1120-F*	11,379	11,680	12,824	14,077
Total	5,847,221	5,824,545	5,813,725	5,823,126

*Foreign Insurance Companies file on Forms 1120-L and 1120-PC, but are counted in Form 1120-F Tables 10 and 11.

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

Estimation

SOI bases the estimates of the total number of corporations and associated variables produced in this report on weighted sample data using either a one-step or two-step

process, depending on the form type filed. Under the one-step process, SOI assigns a weight for the return, which is the reciprocal of the realized sampling rate, adjusted for unavailable returns, outliers, weight trimming, and any other necessary adjustments. SOI uses these weights, referred to as the “national weights,” to produce the estimates published in this report for Forms 1120-F, 1120-L, 1120-PC, 1120-RIC, and 1120-REIT, as well as 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 of the two-step process is to assign an initial weight for the return as described above. The second stage involves post-stratification by industry and sample selection class. SOI uses a bounded raking ratio estimation approach to determine the final weights because certain post-stratification cells may have small sample sizes [4]. These final weights are used to produce the aggregated frequency and money amount estimates that are published in this report for these forms.

Data Limitations and Measures of Variability

SOI uses several extensive quality review processes to improve data quality. This starts at the sample selection stage with weekly monitoring to ensure the proper number of returns is selected, especially in the certainty strata. These processes continue through the data collection, data cleaning, and data completion procedures with consistency testing. Part of the review process includes extensive comparisons between the sample year (2011) and prior-year (2010) data. SOI designed each processing stage to ensure data integrity.

Sampling Error

Since the TY 2011 estimates are based on a sample, they may differ from population aggregates resulting from a complete census of all corporate income tax returns. The TY 2011 sample is one of many possible samples that could have been selected under the same sample design. Estimates derived from one possible sample could differ from those derived from another and also from the population aggregates. The deviation of a sample estimate from the average of all possible similarly selected samples is called the sampling error.

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

SOI calculates the estimated coefficient of variation of an estimate by dividing the estimated standard error by the estimate itself and taking the absolute value of this ratio. Table 1 shows the estimated coefficients of variation by industrial groupings for the estimated number of returns, as well as selected money amounts. Figure J shows estimated coefficients of variation for the number of returns, by asset size and sector. Table 4 provides the corresponding estimates.

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

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= 146,580 \times 3.46/100 \\ &= 5,072 \end{aligned}$$

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

$$\begin{aligned} X \pm 2 \cdot SE(X) &= 146,580 \pm (2 \times 5,072) \\ &= 146,580 \pm 10,144 \end{aligned}$$

The interval estimate is 136,436 returns to 156,724 returns. This means that if all possible samples were selected under the same general conditions and sample design, and if an estimate and its estimated standard error were calculated from each sample, then approximately 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the average estimate derived from all possible samples. Thus, for a particular sample, it can be said with 95-percent confidence that the average of all possible samples is included in the constructed interval. This average of the estimates derived from all possible samples would be equal to or near the value obtained from a census.

Nonsampling Error

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

Nonsampling errors include coverage errors, nonresponse errors, processing errors, or response errors. The inability to obtain information for all sampled returns, differing interpretations of tax concepts or taxpayer instructions, inability to provide accurate information at the time of filing (data are collected before auditing), and inability to obtain all tax schedules and attachments may cause these

2011 Corporation Returns—Description of the Sample and Limitations of the Data

Figure J. Coefficients of Variation (CVs) for Number of Returns, by Asset Size and Sector, for Tax Year 2011

Sector	All asset sizes	Size of total assets			
		Zero assets	\$1 under \$ 500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000
	(1)	(2)	(3)	(4)	(5)
All industries [1]	0.18	1.59	0.47	1.10	0.59
Agriculture, forestry, fishing, and hunting	2.67	12.50	4.44	4.25	3.24
Mining	7.02	21.60	10.43	19.55	9.75
Utilities	17.21	78.87	23.62	35.56	23.32
Construction	1.00	4.69	1.69	3.82	2.18
Manufacturing	2.56	9.80	4.35	6.02	2.87
Wholesale and retail trade	1.01	4.64	1.57	2.55	1.43
Transportation and warehousing	2.46	7.52	4.07	8.82	4.85
Information	4.10	11.16	5.77	14.45	8.54
Finance and insurance	2.31	8.56	3.52	8.05	4.51
Real estate and rental and leasing	1.16	4.90	1.97	2.96	1.83
Professional, scientific, and technical services	1.09	4.03	1.59	5.68	3.69
Management of companies (holding companies)	5.79	13.36	12.30	13.83	8.64
Administrative and support and waste management and remediation services	2.80	7.09	3.71	10.04	7.24
Educational services	7.06	14.25	9.01	31.22	19.08
Health care and social assistance	1.26	6.99	1.73	6.34	6.05
Arts, entertainment, and recreation	3.81	10.71	5.13	14.74	10.87
Accommodation and food services	1.55	8.04	2.22	6.87	4.66
Other services	2.01	6.48	2.68	6.70	5.98

Sector	Size of total assets—continued				
	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000
	(6)	(7)	(8)	(9)	(10)
All industries [1]	1.00	0.46	0.59	0.05	0.08
Agriculture, forestry, fishing, and hunting	9.36	4.44	5.79	0.86	0.00
Mining	10.45	4.17	4.49	0.43	0.63
Utilities	28.62	12.50	10.61	0.00	0.00
Construction	3.70	1.84	2.53	0.19	0.38
Manufacturing	3.71	1.31	1.52	0.11	0.07
Wholesale and retail trade	2.48	0.94	1.38	0.12	0.10
Transportation and warehousing	10.08	3.95	4.51	0.47	0.58
Information	10.07	3.84	7.27	0.29	0.38
Finance and insurance	5.39	1.80	1.85	0.08	0.20
Real estate and rental and leasing	3.92	1.77	2.12	0.47	0.68
Professional, scientific, and technical services	5.45	2.48	2.88	0.18	0.25
Management of companies (holding companies)	9.33	3.83	2.93	0.16	0.17
Administrative and support and waste management and remediation services	12.09	6.01	6.48	0.57	0.00
Educational services	26.45	12.57	12.73	0.00	0.00
Health care and social assistance	13.14	5.30	5.62	0.64	0.00
Arts, entertainment, and recreation	16.96	7.16	7.39	1.12	0.00
Accommodation and food services	10.70	3.55	5.96	0.82	0.00
Other services	15.70	7.52	9.24	0.00	0.00

[1] Includes returns not allocable by sector.

NOTE: Returns with assets of \$250,000,000 or more are self-representing and thus are not subject to sampling error.

2011 Corporation Returns—Description of the Sample and Limitations of the Data

errors. These errors may also be caused by data recording or coding errors, data collecting or cleaning errors, estimation errors, and failure to represent all population units.

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

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

Nonresponse Errors: There are two types of nonresponse errors: unit and item. Unit nonresponse occurs when a sampled return is unavailable for SOI processing. For example, other areas of the IRS may have the return at the time it is needed for statistical processing. These returns are termed “unavailable returns.” In 2011, there were 278 such unavailable returns in the corporation study, which constituted about 0.25 percent of the total sample. Figure K shows the number of unavailable returns and the percentage of the total sample size for Tax Years 2008 through 2011.

Figure K. Number of Unavailable Returns for Tax Years 2008–2011

Unavailable returns	Tax year			
	2008	2009	2010	2011
Number of unavailable returns	293	141	150	278
Percent unavailable	0.26	0.13	0.14	0.25

Item nonresponse occurs when certain items are unavailable for a return selected for SOI processing, even if the return itself is available. An example of item nonresponse

would be items missing from the balance sheet, even though other items have been reported.

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

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

References

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

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Line Item Data Confidence Intervals

The data shown for each form in this publication is taken from the Statistics of Income (SOI) 2011 Corporate Tax Return Sample and is therefore subject to the same data limitations that are detailed in the 2011 SOI Corporate Income Tax Complete Report (Publication 16). Because these data are statistically sampled, the line item counts and associated money amounts are **estimates** and should not be treated as actual line item counts or money amounts. As such, the data contained here are from a sample that could be one of a number of possible samples of corporate tax returns. Because each sample would contain different returns, estimates constructed from each sample would vary. The sample estimate, along with the estimated standard error, allows the computation of confidence intervals indicating that the estimate is contained within the interval with the prescribed confidence. Below are the computed 95% confidence intervals for selected variable counts that are shared among one or more Form 1120 return types, along with the associated Coefficient of Variation (CV). The variables selected are detailed in the 2011 SOI Corporate Income Tax Complete Report (Publication 16).

Variable	CV	Lower Bound	Upper Bound
Number of returns	0.18	5,802,163	5,844,089
Total receipts	0.18	28,233,592,410	28,437,608,734
Business receipts	0.20	25,096,857,383	25,298,438,567
Cost of goods sold	0.25	16,099,441,600	16,261,245,034
Net income	0.15	1,823,610,933	1,834,585,523
Deficit	0.49	501,129,070	511,048,410
Income sub to tax	0.05	993,399,101	995,387,887
Total income tax before credits	0.05	348,998,503	349,697,199
Foreign tax credit	0.02	107,060,911	107,146,595
General bus credit	0.10	19,326,010	19,403,468
Prior year min tax credit	0.37	1,547,473	1,570,547
Total income tax after credits	0.07	220,585,062	221,203,566
Total assets	0.01	81,263,644,152	81,296,156,112
Depreciable assets	0.12	10,201,332,678	10,250,416,876
Depreciation deduction	0.15	871,266,951	876,510,283

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.

Counts of e-filed returns do not take into account changes in electronic status due to IRS processing.

Return and Form Counts

(All figures are estimates based on samples)

Form or Schedule	Return Type											Total [1]
	1120-S	1120-L	1120- RIC	1120-F	1120- REIT	1120- PC	1120 Cons	1504(c) 1120-L	1504(c) 1120-PC	1504(c) 1120	1120 Non- Cons	
Form 3468	86	5	-	*10	-	d	267	13	22	47	1,058	1,509
Form 3800	d	26	-	456	24	148	10,083	59	149	329	74,516	85,794
Form 4562	2,238,950	177	1,801	5,600	1,033	1,179	31,967	100	499	441	969,525	3,251,271
Form 4626	-	450	*13	4,722	939	3,409	25,079	103	496	421	165,567	201,200
Form 4797	342,239	52	367	1,929	580	250	19,138	70	327	396	153,161	518,508
Form 5884	10,594	d	-	65	-	d	1,138	13	26	125	1,469	13,435
Form 5884B	34,443	9	-	48	d	17	2,529	21	66	180	7,220	44,534
Form 6478	585	d	-	-	-	-	23	d	-	d	441	1,053
Form 6765	13,476	d	-	117	-	d	4,685	25	46	173	9,919	28,450
Form 8586	1,840	9	-	d	*7	5	375	25	28	43	391	2,725
Form 8594	16,909	d	d	38	20	d	2,256	7	25	155	3,719	23,136
Form 8609A	*414	-	-	-	-	-	-	-	-	-	-	*414
Form 8816	-	d	-	-	-	53	-	7	47	80	-	188
Form 8820	d	-	-	-	-	-	50	-	-	d	38	95
Form 8824	41,161	d	-	*16	25	22	1,031	d	19	42	13,252	55,575
Form 8825	297,201	-	-	-	-	-	-	-	-	-	-	297,201
Form 8826	2,270	-	-	-	-	-	*11	d	d	d	*83	2,367
Form 8827	-	162	-	321	44	293	5,507	39	162	113	15,132	21,774
Form 8834	*412	-	-	-	-	-	6	-	-	d	*6	428
Form 8835	35	d	-	30	-	d	88	11	8	28	27	230
Form 8844	1,425	d	-	29	d	d	568	11	13	90	1,018	3,160
Form 8845	1,162	-	-	17	-	-	308	d	d	50	645	2,188
Form 8846	33,042	d	-	78	d	d	428	11	10	26	8,207	41,810
Form 8864	*267	-	-	d	-	-	12	d	-	d	255	539
Form 8869	28	-	-	-	-	-	-	-	-	-	-	28
Form 8874	164	d	-	-	-	d	103	6	d	27	d	309
Form 8881	*500	-	-	-	-	-	*5	d	-	-	391	898
Form 8882	390	d	-	d	-	-	102	11	11	33	39	589
Form 8896	d	-	-	d	-	-	5	-	-	-	d	*11
Form 8903	69,749	d	-	164	-	d	4,240	d	8	120	46,170	120,455
Form 8910	*7	-	-	-	-	-	17	-	-	d	d	29
Form 8911	441	-	-	d	-	-	62	-	d	7	28	542
Form 8916A	33,243	239	-	-	-	1,110	19,904	105	496	430	21,472	76,999
Form 8916	-	-	-	-	-	-	-	108	539	442	-	1,088
Form 8925	6,650	7	-	d	d	13	1,746	10	35	62	4,675	13,204
Form 8926	-	-	-	183	33	-	1,186	d	d	31	2,211	3,650
Form 8936	*21	-	-	-	-	-	26	-	-	9	*44	100
Form 8941	100,749	-	-	*47	-	102	618	d	d	d	31,544	133,068

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: 2011 Corporate Returns Data

2011 Corporation Line Item Counts – Return and Form Counts

(All figures are estimates based on samples)

Form or Schedule	Return Type											
	1120-S	1120-L	RIC	1120-F	REIT	PC	Cons	1120-L	1120-PC	1120	Cons	Total [1]
Income Statement	3,974,137	644	14,120	14,077	1,894	8,284	35,895	108	539	442	1,588,552	5,638,691
Schedule AS	-	644	-	-	-	-	-	108	41	25	-	818
Schedule A	2,060,555	-	-	1,353	-	-	22,128	14	41	290	777,716	2,862,097
Schedule C	-	-	-	503	-	2,773	10,132	75	451	341	89,040	103,314
Schedule D	119,711	368	13,617	2,217	565	4,553	10,237	106	512	348	113,477	265,711
Schedule E	-	-	*17	341	-	-	22,166	30	175	259	548,668	571,654
Schedule G1	-	-	-	-	-	-	13,517	37	222	160	108,338	122,274
Schedule G2	-	-	-	-	-	-	13,166	14	62	51	878,652	891,945
Schedule I	-	*5	-	-	-	-	-	d	-	d	-	*10
Schedule J	-	406	255	3,771	65	8,284	20,877	108	539	442	553,688	588,434
Schedule K1	4,114,514	-	-	-	-	-	-	-	-	-	-	4,114,514
Schedule K	4,158,572	-	-	-	-	-	-	-	-	-	-	4,158,572
Schedule L	4,158,572	-	14,120	14,076	1,894	8,284	35,895	108	539	442	1,588,552	5,822,481
Schedule M1	3,268,806	-	14,092	10,154	1,884	6,959	13,986	-	*22	d	1,221,824	4,537,729
Schedule M2	1,602,840	-	13,790	1,362	1,559	5,099	17,425	98	521	419	188,704	1,831,818
Schedule M3	44,114	295	-	1,984	-	1,294	21,540	108	516	440	29,390	99,680
Schedule N	4,158,572	644	14,120	-	1,894	8,284	35,895	108	539	442	1,588,552	5,809,049
Schedule O	-	77	d	468	d	637	2,053	14	26	49	17,593	20,921
Schedule UTP	-	13	-	32	-	13	1,664	21	55	169	158	2,125
Sep Accounts	-	44	-	-	-	-	-	51	14	d	-	111
SEC III	-	-	-	11,131	-	-	-	-	-	-	-	11,131
Taxes & Payments	40,311	644	14,120	14,077	1,894	8,284	35,895	108	539	442	1,588,552	1,704,864

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: 2011 Corporate Returns Data

Form Department of the Treasury Internal Revenue Service

For calendar year 2011 or tax year beginning 2011, ending 2011

2011

See separate instructions.

A Check if: 1a Consolidated return, 1b Life/nonlife consolidated return, 2 Personal holding co., 3 Personal service corp., 4 Schedule M-3 attached. B Employer identification number, C Date incorporated, D Total assets.

Income section table with rows 1a-11. Includes Merchant card and third-party payments, Gross receipts or sales, Total, Returns and allowances, Subtract line 1d from line 1c, Cost of goods sold, Gross profit, Dividends, Interest, Gross rents, Gross royalties, Capital gain net income, Net gain or (loss), Other income, Total income.

Deductions section table with rows 12-29c. Includes Compensation of officers, Salaries and wages, Repairs and maintenance, Bad debts, Rents, Taxes and licenses, Interest, Charitable contributions, Depreciation, Depletion, Advertising, Pension, profit-sharing, etc., plans, Employee benefit programs, Domestic production activities deduction, Other deductions, Total deductions, Taxable income before net operating loss deduction, Net operating loss deduction, Special deductions, Add lines 29a and 29b.

Tax, Refundable Credits, and Payments section table with rows 30-36. Includes Taxable income, Total tax, Total payments and refundable credits, Estimated tax penalty, Amount owed, Overpayment, Enter amount from line 35 you want.

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

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

U.S. Corporation Income Tax Return For calendar year 2011 or tax year beginning 2011, ending 2011

See separate instructions.

Header section containing 'A Check if:', 'B Employer identification number', 'C Date incorporated', 'D Total assets', and 'E Check if:' with various checkboxes and input fields.

Table for 'Income' section with columns for line numbers, descriptions, and amounts. Includes lines 1a through 11.

Table for 'Deductions' section with columns for line numbers, descriptions, and amounts. Includes lines 12 through 29c.

Table for 'Tax, Refundable Credits, and Payments' section with columns for line numbers, descriptions, and amounts. Includes lines 30 through 36.

Signature section with 'Sign Here' label, signature line, date, and title fields.

Box for 'May the IRS discuss this return with the preparer shown below (see instructions)?' with Yes/No options.

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

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)			
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)			
3	Dividends on debt-financed stock of domestic and foreign corporations			
4	Dividends on certain preferred stock of less-than-20%-owned public utilities			
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities			
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs			
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs			
8	Dividends from wholly owned foreign subsidiaries			
9	Total. Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958			
11	Dividends from affiliated group members			
12	Dividends from certain FSCs			
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
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			

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)	5,977,034		
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	4,330,114		
3	Dividends on debt-financed stock of domestic and foreign corporations	410,298		128,774
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	*3,453		
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	-		
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	33,689		
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	233,710		
8	Dividends from wholly owned foreign subsidiaries	653,870		
9	Total. Add lines 1 through 8. See instructions for limitation			8,422,471
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	4,354		4,354
11	Dividends from affiliated group members . AFFIL DIV ADJ 55,531,680	812,026		812,124
12	Dividends from certain FSCs	55,674		55,674
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12	90,610,054		SPCL DED ADJ *411
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)	66,048,321		
15	Foreign dividend gross-up	66,270,126		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3	50,684		
17	Other dividends DIVIDEND ADJ 739	19,012,231		
18	Deduction for dividends paid on certain preferred stock of public utilities				14,196
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4	254,506,376		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			9,310,319

Schedule J Tax Computation and Payment (see instructions)

Part I—Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	▶ <input type="checkbox"/>		
2	Income tax. Check if a qualified personal service corporation (see instructions)	▶ <input type="checkbox"/>	2	
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118)		5a	
b	Credit from Form 8834, line 30 (attach Form 8834)		5b	
c	General business credit (attach Form 3800)		5c	
d	Credit for prior year minimum tax (attach Form 8827)		5d	
e	Bond credits from Form 8912		5e	
6	Total credits. Add lines 5a through 5e		6	
7	Subtract line 6 from line 4		7	
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)		9a	
b	Recapture of low-income housing credit (attach Form 8611)		9b	
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)		9c	
d	Interest due under the look-back method—income forecast method (attach Form 8866)		9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)		9e	
f	Other (see instructions—attach schedule)		9f	
10	Total. Add lines 9a through 9f		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	

Part II—Payments and Refundable Credits

12	2010 overpayment credited to 2011		12	
13	2011 estimated tax payments		13	
14	2011 refund applied for on Form 4466		14	()
15	Combine lines 12, 13, and 14		15	
16	Tax deposited with Form 7004		16	
17	Withholding (see instructions)		17	
18	Total payments. Add lines 15, 16, and 17		18	
19	Refundable credits from:			
a	Form 2439		19a	
b	Form 4136		19b	
c	Form 3800, line 17c and Form 8827, line 8c		19c	
d	Other (attach schedule—see instructions)		19d	
20	Total credits. Add lines 19a through 19d		20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32		21	

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ _____	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ _____		
b	Business activity ▶ _____		
c	Product or service ▶ _____		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶ _____		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		

Schedule J Tax Computation and Payment (see instructions)

Part I—Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))						
2	Income tax. Check if a qualified personal service corporation (see instructions)	INCM TAX ADJ			2	323,723,412	
3	Alternative minimum tax (attach Form 4626)	*15,490			3	2,393,169	
4	Add lines 2 and 3				4	326,116,580	
5a	Foreign tax credit (attach Form 1118)	FRN CR ORIG	FRN CR ADJ	5a	105,299,247		
b	Credit from Form 8834, line 30 (attach Form 8834)	16,367,754	-11,319	5b	d		
c	General business credit (attach Form 3800)			5c	18,590,238		
d	Credit for prior year minimum tax (attach Form 8827)			5d	1,335,067		
e	Bond credits from Form 8912			5e	313,368		
6	Total credits. Add lines 5a through 5e			6	125,526,604		
7	Subtract line 6 from line 4			7	200,589,977		
8	Personal holding company tax (attach Schedule PH (Form 1120))			8	12,227		
9a	Recapture of investment credit (attach Form 4255)			9a	7,065		Line 9f Other RCPTR QEVD RCPTR IEC
b	Recapture of low-income housing credit (attach Form 8611)			9b	7,914		
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)			9c	66,358		
d	Interest due under the look-back method—income forecast method (attach Form 8866)			9d			
e	Alternative tax on qualifying shipping activities (attach Form 8902)			9e	1,313		
f	Other (see instructions—attach schedule)			9f			
10	Total. Add lines 9a through 9f			10			
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	TOT TX ADJ	154,095	11	200,840,814		

Part II—Payments and Refundable Credits

12	2010 overpayment credited to 2011			12		
13	2011 estimated tax payments			13		
14	2011 refund applied for on Form 4466			14	()	
15	Combine lines 12, 13, and 14			15		
16	Tax deposited with Form 7004			16		
17	Withholding (see instructions)			17	236,069	
18	Total payments. Add lines 15, 16, and 17.			18	222,494,030	
19	Refundable credits from:					
a	Form 2439			19a		
b	Form 4136			19b		
c	Form 3800, line 17c and Form 8827, line 8c			19c		
d	Other (attach schedule—see instructions)			19d	*1,850	
20	Total credits. Add lines 19a through 19d			20	439,739	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32			21		

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶		
b	Business activity ▶		
c	Product or service ▶		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		

Schedule K Other Information *continued* (see instructions)

				Yes	No
5 At the end of the tax year, did the corporation:					
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.					

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

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.					
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(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ▶ _____ and (ii) Owner's country ▶ _____ (c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____		
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____		
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____		
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ _____		
13 Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ \$ _____		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments in 2011 that would require it to file Form(s) 1099 (see instructions)?		
b If "Yes," did or will the corporation file all required Forms 1099?		

Schedule K Other Information *continued* (see instructions)

		Yes	No
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		

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

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		
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(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ▶ _____ and (ii) Owner's country ▶ _____ (c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____		
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____ 12,492,560		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ _____ 1,638,518,929		
13	Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ \$ _____		
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		
15a	Did the corporation make any payments in 2011 that would require it to file Form(s) 1099 (see instructions)?		
b	If "Yes," did or will the corporation file all required Forms 1099?		

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 schedule)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
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 schedule)				
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 schedule)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Capital stock: a Preferred stock				
	b Common stock				
23	Additional paid-in capital				
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated				
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock	()		()	
28	Total liabilities and shareholders' equity				

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

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)			
1	Balance at beginning of year		5 Distributions: a Cash
2	Net income (loss) per books		b Stock
3	Other increases (itemize): _____		c Property
	_____		6 Other decreases (itemize):
	_____		_____
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				3,452,699,323
2a	Trade notes and accounts receivable			11,782,277,197	
b	Less allowance for bad debts	()		(255,287,110)	
3	Inventories	FIN BEG INV	1,125,176,341	FIN END INV	1,244,220,245
4	U.S. government obligations	427,023,708		303,721,592	1,185,539,264
5	Tax-exempt securities (see instructions)				253,228,579
6	Other current assets (attach schedule)				4,272,705,908
7	Loans to shareholders				186,838,371
8	Mortgage and real estate loans				6,684,644,969
9	Other investments (attach schedule)				12,027,912,008
10a	Buildings and other depreciable assets			8,074,286,370	
b	Less accumulated depreciation	()		(3,899,735,756)	
11a	Depletable assets			734,902,709	
b	Less accumulated depletion	()		(311,484,224)	
12	Land (net of any amortization)				330,689,711
13a	Intangible assets (amortizable only)			4,550,747,519	
b	Less accumulated amortization	()		(767,161,071)	
14	Other assets (attach schedule)	ASSET ADJ			3,802,135,565
15	Total assets	-827,806,200	51,315,451,367		52,521,353,375
Liabilities and Shareholders' Equity					
16	Accounts payable				4,297,297,560
17	Mortgages, notes, bonds payable in less than 1 year				3,423,052,641
18	Other current liabilities (attach schedule)				14,453,405,930
19	Loans from shareholders				481,633,230
20	Mortgages, notes, bonds payable in 1 year or more				13,265,349,336
21	Other liabilities (attach schedule)				5,400,610,539
22	Capital stock: a Preferred stock			613,036,509	
	b Common stock			1,016,786,772	1,632,903,426
23	Additional paid-in capital				9,377,379,980
24	Retained earnings—Appropriated (attach schedule)		4,571,651		35,467,874
25	Retained earnings—Unappropriated		2,506,909,280		2,435,568,972
26	Adjustments to shareholders' equity (attach schedule)				-203,457,006
27	Less cost of treasury stock	LIAB ADJ	()	()	(2,003,312,101)
28	Total liabilities and shareholders' equity	-191,403,366			52,521,353,375

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	-19,644,721	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	6,093,992		Tax-exempt interest \$ 107,329	
3	Excess of capital losses over capital gains	1,618,442			
4	Income subject to tax not recorded on books this year (itemize):				12,892,591
	-----	6,639,134			
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 \$ 2,760,911		a	Depreciation \$ 5,139,633	
b	Charitable contributions \$		b	Charitable contributions \$	
c	Travel and entertainment \$ 1,771,234			STOCK OPT *261	
	-----	24,183,176		RESTRICTED STK *67	17,267,990
6	Add lines 1 through 5	18,958,330	9	Add lines 7 and 8	30,213,473
			10	Income (page 1, line 28)—line 6 less line 9	-11,249,873

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)					
1	Balance at beginning of year		5	Distributions: a Cash	288,526,178
2	Net income (loss) per books			b Stock	12,166,650
3	Other increases (itemize):			c Property	11,313,854
	-----		6	Other decreases (itemize):	1,640,665,766
		1,402,131,606	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

**SCHEDULE D
(Form 1120)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0123

2011

Name Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
---	--------------------------------

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

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

2 Short-term capital gain from installment sales from Form 6252, line 26 or 37	2	30,771
3 Short-term gain or (loss) from like-kind exchanges from Form 8824	3	*1,338
4 Unused capital loss carryover (attach computation)	4	(1,102,337,703)
5 Net short-term capital gain or (loss). Combine lines 1 through 4	5	-1,095,648,162

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

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

7 Enter gain from Form 4797, line 7 or 9	7	43,869,869
8 Long-term capital gain from installment sales from Form 6252, line 26 or 37	8	1,608,890
9 Long-term gain or (loss) from like-kind exchanges from Form 8824	9	2,756
10 Capital gain distributions (see instructions)	10	1,631,902
11 Net long-term capital gain or (loss). Combine lines 6 through 10	11	379,247,461

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	27,975,223
13 Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5)	13	203,218,177
CAP GAIN ADJ. 454,822		
14 Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	14	231,648,222

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

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

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

OMB No. 1545-0123

2011

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

- 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 _____ 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	
b Indicate accounting standard used for line 4a (see instructions):		
5a Net income from nonincludible foreign entities (attach schedule)	5a	()
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	
6a Net income from nonincludible U.S. entities (attach schedule)	6a	()
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	
7a Net income (loss) of other includible foreign disregarded entities (attach schedule)	7a	
b Net income (loss) of other includible U.S. disregarded entities (attach schedule)	7b	
c Net income (loss) of other includible entities (attach schedule)	7c	
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	
10a Intercompany dividend adjustments to reconcile to line 11 (attach schedule)	10a	
b Other statutory accounting adjustments to reconcile to line 11 (attach schedule)	10b	
c Other adjustments to reconcile to amount on line 11 (attach schedule)	10c	
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10	11	

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 ▶		
b Removed on Part I, line 5 ▶		
c Removed on Part I, line 6 ▶		
d Included on Part I, line 7 ▶		

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

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

OMB No. 1545-0123

2011

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 2011 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	869,582,117
b Indicate accounting standard used for line 4a (see instructions):		
5a Net income from nonincludible foreign entities (attach schedule)	5a	(1,170,587,550)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	382,999,647
6a Net income from nonincludible U.S. entities (attach schedule)	6a	(359,664,992)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	292,455,879
7a Net income (loss) of other includible foreign disregarded entities (attach schedule)	7a	1,922,666
b Net income (loss) of other includible U.S. disregarded entities (attach schedule)	7b	-1,927,411
c Net income (loss) of other includible entities (attach schedule)	7c	7,052,760
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	448,961,323
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	-4,483,457
10a Intercompany dividend adjustments to reconcile to line 11 (attach schedule)	10a	142,711,547
b Other statutory accounting adjustments to reconcile to line 11 (attach schedule)	10b	691,812
c Other adjustments to reconcile to amount on line 11 (attach schedule)	10c	29,020,024
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10	11	638,547,620

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

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

	Total Assets	Total Liabilities
a Included on Part I, line 4 ▶	41,711,370,211	31,190,326,454
b Removed on Part I, line 5 ▶	10,638,429,714	4,237,447,946
c Removed on Part I, line 6 ▶	3,109,510,106	1,546,506,029
d Included on Part I, line 7 ▶	277,019,643	152,673,533

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

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

	(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				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions				
4 Section 78 gross-up				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships				
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions (attach details)				
13 Interest income (attach Form 8916-A)				
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (attach Form 8916-A)	()			()
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses				
f Worthless stock losses (attach details)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach schedule)				
26 Total income (loss) items. Combine lines 1 through 25				
27 Total expense/deduction items (from Part III, line 38)				
28 Other items with no differences				
29a Mixed groups, see instructions. All others, combine lines 26 through 28				
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c				

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)	Employer identification number
Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)	
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 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	22,476,906	-8,302,430	-14,157,132	
2 Gross foreign dividends not previously taxed . . .	60,534,382	4,177,300	23,972,247	88,683,929
3 Subpart F, QEF, and similar income inclusions . . .		7,656,236	57,362,286	65,018,522
4 Section 78 gross-up		2,951,057	62,711,201	65,662,258
5 Gross foreign distributions previously taxed . . .	43,329,970	-5,835,958	-37,489,925	
6 Income (loss) from equity method U.S. corporations	91,831,788	733,225	-92,360,997	
7 U.S. dividends not eliminated in tax consolidation	63,010,300	9,935,782	-1,592,977	71,353,087
8 Minority interest for includible corporations . . .	1,441,426	149,831	-1,591,291	
9 Income (loss) from U.S. partnerships	95,400,164	-44,760,275	20,281,660	70,903,303
10 Income (loss) from foreign partnerships	24,929,454	8,369,334	1,002,289	34,301,076
11 Income (loss) from other pass-through entities . . .	663,992	1,495,192	1,239,630	3,399,206
12 Items relating to reportable transactions (attach details)	-18,480,410	-14,154,687	-2,961,403	-35,596,448
13 Interest income (attach Form 8916-A)	966,105,372	-110,893,563	-28,924,487	826,286,595
14 Total accrual to cash adjustment	4,002,896	194,767	2,873	4,200,160
15 Hedging transactions	-245,137,286	2,460,772	2,042,486	-240,791,678
16 Mark-to-market income (loss)	378,412,676	-7,410,983	592,546	371,589,888
17 Cost of goods sold (attach Form 8916-A)	(51,564,446,248)	-5,862,209	-17,047	(51,565,473,621)
18 Sale versus lease (for sellers and/or lessors) . . .	14,813,512	18,138,594	220,130	33,172,023
19 Section 481(a) adjustments		111,621	-8,000	108,417
20 Unearned/deferred revenue	139,949,712	3,515,064	1,028,697	141,770,502
21 Income recognition from long-term contracts . . .	121,371,340	572,325	-615,334	121,333,191
22 Original issue discount and other imputed interest .	17,418,875	1,896,935	34,919	19,350,729
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	26,295,921	-21,467,817	-4,708,370	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		80,528,590	17,211,538	97,835,390
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-22,804,506	-5,022,866	-27,873,267
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		23,166,628	2,149,543	25,322,357
e Abandonment losses		-5,014,617	-101,586	-5,116,807
f Worthless stock losses (attach details)		-5,924,533	-4,618,366	-10,543,076
g Other gain/loss on disposition of assets other than inventory		2,996,902	58,299	3,049,787
24 Capital loss limitation and carryforward used . . .		1,630,182	5,740,778	7,371,650
25 Other income (loss) items with differences (attach schedule)	20,434,631,832	-53,325,089	-36,983,324	20,344,419,084
26 Total income (loss) items. Combine lines 1 through 25	-29,315,535,355	-135,233,194	-35,730,902	-29,489,388,185
27 Total expense/deduction items (from Part III, line 38)	-4,664,349,173	-53,481,736	337,740,846	-4,379,327,705
28 Other items with no differences	34,612,109,610			34,611,876,694
29a Mixed groups, see instructions. All others, combine lines 26 through 28	N/A	N/A	N/A	N/A
b PC insurance subgroup reconciliation totals	9,484,513	3,006,433	5,203,570	17,694,508
c Life insurance subgroup reconciliation totals	N/A	N/A	N/A	N/A
30 Reconciliation totals. Combine lines 29a through 29c	642,154,662	-186,775,599	309,673,068	762,527,658

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)	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				
2 U.S. deferred income tax expense				
3 State and local current income tax expense				
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (attach Form 8916-A)				
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment				
12 Fines and penalties				
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing				
17 Other post-retirement benefits				
18 Deferred compensation				
19 Charitable contribution of cash and tangible property				
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs				
29 Section 198 environmental remediation costs				
30 Depletion				
31 Depreciation				
32 Bad debt expense				
33 Corporate owned life insurance premiums				
34 Purchase versus lease (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (attach schedule)				
37 Other expense/deduction items with differences (attach schedule)				
38 Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive				

Name of corporation (common parent, if consolidated return)	Employer identification number
Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)	
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 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	218,817,352	-1,000,692	-217,572,513	
2 U.S. deferred income tax expense	57,467,540	-846,920	-56,933,667	
3 State and local current income tax expense	36,576,755	1,717,986	569,292	38,863,263
4 State and local deferred income tax expense	1,860,903	-2,787,199	942,376	
5 Foreign current income tax expense (other than foreign withholding taxes)	31,161,443	1,292,891	-31,801,390	652,945
6 Foreign deferred income tax expense	-2,872,649	64,274	2,731,957	
7 Foreign withholding taxes	8,394,670	124,864	-7,355,632	1,163,942
8 Interest expense (attach Form 8916-A)	840,668,094	-109,657,948	-12,795,015	718,211,151
9 Stock option expense	33,369,765	3,652,873	22,839,227	59,868,553
10 Other equity-based compensation	45,958,202	113,051	6,151,479	52,225,596
11 Meals and entertainment	18,774,341	-11,530	-7,540,841	11,225,797
12 Fines and penalties	2,428,255	-279,645	-2,182,287	-34,089
13 Judgments, damages, awards, and similar costs	7,636,536	-857,894	-11,114	6,775,240
14 Parachute payments	221,032	115,967	-343,353	-6,354
15 Compensation with section 162(m) limitation	14,347,262	116,753	-3,123,685	11,340,330
16 Pension and profit-sharing	87,130,155	14,289,039	1,168,702	102,586,359
17 Other post-retirement benefits	22,125,611	-3,830,676	1,511,975	19,805,931
18 Deferred compensation	39,695,328	-3,206,675	-1,004,346	35,487,244
19 Charitable contribution of cash and tangible property	12,211,672	-360,817	1,769,097	13,619,644
20 Charitable contribution of intangible property	206,658	-37,346	-2,391	166,901
21 Charitable contribution limitation/carryforward		-812,491	-516,977	-1,327,026
22 Domestic production activities deduction		33,796	26,781,479	26,802,050
23 Current year acquisition or reorganization investment banking fees	2,740,888	12,248	-455,189	2,297,947
24 Current year acquisition or reorganization legal and accounting fees	2,532,810	-486,254	-1,213,304	833,151
25 Current year acquisition/reorganization other costs	56,409	-219,542	2,319,469	2,156,313
26 Amortization/impairment of goodwill	68,030,368	11,471,672	-45,528,025	33,416,672
27 Amortization of acquisition, reorganization, and start-up costs	4,371,958	-970,307	-101,957	3,300,962
28 Other amortization or impairment write-offs	143,744,365	-31,484,700	-3,097,080	109,169,695
29 Section 198 environmental remediation costs	773,021	35,818	-251	808,588
30 Depletion	22,018,515	-11,369,405	7,612,782	18,260,386
31 Depreciation	364,118,549	203,241,261	-305,724	566,888,663
32 Bad debt expense	154,248,268	52,203,426	611,151	207,107,770
33 Corporate owned life insurance premiums	128,034	-54,448	224,486	299,930
34 Purchase versus lease (for purchasers and/or lessees)	1,091,423	2,188,991	5,366	3,281,978
35 Research and development costs	163,086,165	5,269,838	-2,304,985	166,050,785
36 Section 118 exclusion (attach schedule)	-150,478	-5,091	35,502	-120,068
37 Other expense/deduction items with differences (attach schedule)	2,261,828,202	-74,180,494	-18,747,307	2,168,997,135
38 Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	4,664,731,952	53,479,462	-337,653,063	4,379,814,326

**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.

2011

Name Corporation 2011 Line Item Counts (Estimated from SOI Sample)	Employer identification number (EIN)
--	--------------------------------------

Foreign Operations Information

		Yes	No
1a During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? If "Yes," you are generally required to attach Form 8858 , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).	5,849	20,288	
b Enter the number of Forms 8858 attached to the tax return ▶	5,744		
2 Enter the number of Forms 8865 , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return ▶	1,939		
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.	16,482	9,948	
b Enter the number of Forms 5471 attached to the tax return ▶	15,980		
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 2011 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.	19,337	5,015	
b If "Yes," enter the name of the foreign country ▶	19,343	7,120	4,893
7a Is the corporation claiming the extraterritorial income exclusion? If "Yes," attach a separate Form 8873 , Extraterritorial Income Exclusion, for each transaction or group of transactions.			
b Enter the number of Forms 8873 attached to the tax return ▶			
c Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of all Forms 8873 attached to the tax return ▶	\$		

Instructions

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

Who Must File

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

Question 1a

Check the "Yes" box if the corporation is the "tax owner" (defined below) of a foreign disregarded entity (FDE) or it is required to file Form 5471 or Form 8865 with respect to a CFC or a CFP that is the tax owner of an FDE.

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

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

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SCHEDULE O (Form 1120)

Consent Plan and Apportionment Schedule for a Controlled Group

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

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

2011

Name: Corporation 2011 Line Item Counts (Estimated from SOI Sample) Employer identification number

Part I Apportionment Plan Information

- 1 Type of controlled group: 4,755
a Parent-subsidiary group 15,007
b Brother-sister group 1,150
c Combined group 9
d Life insurance companies only

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

- 3 This corporation consents and represents to:
a Adopt an apportionment plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on , 20 , and for all succeeding tax years.
b Amend the current apportionment plan. All the other members of this group are currently amending a previously adopted plan, which was in effect for the tax year ending , 20 , and for all succeeding tax years.
c Terminate the current apportionment plan and not adopt a new plan. All the other members of this group are not adopting an apportionment plan.
d Terminate the current apportionment plan and adopt a new plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on , 20 , and for all succeeding tax years.

- 4 If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the current apportionment plan was:
a Elected by the component members of the group.
b Required for the component members of the group.

- 5 If you did not check a box on line 3 above, check the applicable box below concerning the status of the group's apportionment plan (see instructions).
a No apportionment plan is in effect and none is being adopted.
b An apportionment plan is already in effect. It was adopted for the tax year ending , 20 , and for all succeeding tax years.

- 6 If all the members of this group are adopting a plan or amending the current plan for a tax year after the due date (including extensions) of the tax return for this corporation, is there at least one year remaining on the statute of limitations from the date this corporation filed its amended return for such tax year for assessing any resulting deficiency? See instructions.
a Yes.
(i) The statute of limitations for this year will expire on , 20 .
(ii) On , 20 , this corporation entered into an agreement with the Internal Revenue Service to extend the statute of limitations for purposes of assessment until , 20 .
b No. The members may not adopt or amend an apportionment plan.

- 7 Required information and elections for component members. Check the applicable box(es) (see instructions).
a The corporation will determine its tax liability by applying the maximum tax rate imposed by section 11 to the entire amount of its taxable income.
b The corporation and the other members of the group elect the FIFO method (rather than defaulting to the proportionate method) for allocating the additional taxes for the group imposed by section 11(b)(1) .
c The corporation has a short tax year that does not include December 31.

SCHEDULE O (Form 1120)

Consent Plan and Apportionment Schedule for a Controlled Group

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

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

2011

Name Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample) Employer identification number

Part I Apportionment Plan Information

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

Part II Taxable Income Apportionment (See instructions)

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

	(a) Group member's name and employer identification number	(b) Tax year end (Yr-Mo)	Taxable Income Amount Allocated to Each Bracket				(g) Total (add columns (c) through (f))
			(c) 15%	(d) 25%	(e) 34%	(f) 35%	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total			15,903	10,186	10,058	1,988	

Part II Taxable Income Apportionment (See instructions)

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

	(a) Group member's name and employer identification number	(b) Tax year end (Yr-Mo)	Taxable Income Amount Allocated to Each Bracket				(g) Total (add columns (c) through (f))
			(c) 15%	(d) 25%	(e) 34%	(f) 35%	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total			475,461	184,286	11,721,342	246,905,523	

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

Income Tax Apportionment

(a) Group member's name	(b) 15%	(c) 25%	(d) 34%	(e) 35%	(f) 5%	(g) 3%	(h) Total income tax (combine lines (b) through (g))
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total					7,158	642	

Part III Income Tax Apportionment (See instructions)

Income Tax Apportionment

(a) Group member's name	(b) 15%	(c) 25%	(d) 34%	(e) 35%	(f) 5%	(g) 3%	(h) Total income tax (combine lines (b) through (g))
1 _____							
2 _____							
3 _____							
4 _____							
5 _____							
6 _____							
7 _____							
8 _____							
9 _____							
10 _____							
Total					47,539	44,715	

SCHEDULE UTP (Form 1120)

Uncertain Tax Position Statement

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

File with Form 1120, 1120-F, 1120-L, or 1120-PC. See separate instructions.

2011

Name of entity as shown on page 1 of tax return

EIN of entity

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

This Part I, Schedule UTP (Form 1120) is page ___ of ___ Part I pages.

Part I Uncertain Tax Positions for the Current Tax Year. See instructions for how to complete columns (a) through (g). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP (see instructions) []

Table with 7 columns: (a) UTP No., (b) Primary IRC Section, (c) Timing Codes, (d) Pass-Through Entity EIN, (e) Major Tax Position, (f) Ranking of Tax Position, (g) Reserved for Future Use. Includes summary statistics for Yes, Temporary, and Both categories.

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Form Department of the Treasury Internal Revenue Service

For calendar year 2011, or tax year beginning 9,907, 2011, and ending 4,170, 20

2011

See separate instructions.

Name, Corporation 2011 Line Item Counts (Estimated from SOI Sample), Employer identification number, Check box(es) if: Initial return 1,558, Name or address change, Final return 940, 609, TOTAL RETURNS FILED 14,077, TOTAL FORMS E-FILED 5,804

A Country of incorporation 14,077, B Foreign country under whose laws the income reported on this return is also subject to tax 14,077, 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. 4,853, 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 14,077, (2) Business activity 13,925, (3) Product or service 13,617, G Check method of accounting: (1) Cash, (2) Accrual, (3) Other (specify) 3,970, 9,866, 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? 12,147, K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? 13,090, L Did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? 4,235, M Did the corporation have any transactions with related parties? Enter number of Forms 5472 attached 3,971, Note: Additional information is required on page 2.

Computation of Tax Due or Overpayment

Table with columns for line numbers (1-9), descriptions, and amounts. Includes rows for Tax from Section I, II, III, Total tax, 2010 overpayment, 2011 estimated tax payments, Less 2011 refund, Tax deposited, Credits for tax paid, Refundable credits, U.S. income tax paid, Total payments, Estimated tax penalty, Amount owed, Overpayment, and portion of line 8a credited to 2012 estimated tax.

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

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

2011

Form 1120-F
Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return of a Foreign Corporation

For calendar year 2011, or tax year beginning _____, 2011, and ending _____, 20_____

See separate instructions.

Name: Corporation 2011 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
E If the corporation had an agent in the United States at any time during the tax year, enter:
F See the instructions and enter the corporation's principal:
G Check method of accounting:
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?
L Did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country?
M Did the corporation have any transactions with related parties?

Computation of Tax Due or Overpayment

Table with columns for line number, description, amount, and total. Includes rows for Tax from Section I, II, III, Total tax, 2010 overpayment, 2011 estimated tax payments, Less 2011 refund, Tax deposited, Credits, U.S. income tax paid, Total payments, Estimated tax penalty, Amount owed, Overpayment, and Credited to 2012 estimated tax.

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

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

Additional Information (continued from page 1)

N Is the corporation a controlled foreign corporation?
O Is the corporation a personal service corporation?
P Enter tax-exempt interest received or accrued during the tax year... 315
Q At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation?
R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here... 2,253
S Enter the available NOL carryover from prior tax years... 7,368
T Is the corporation a subsidiary in a parent-subsidiary controlled group?
U (1) Is the corporation a dealer under section 475?
(2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?

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

Table with Yes/No columns for questions V through AA. Values: 35, 13,837

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

Table with 5 columns: (a) Class of income, (b) Gross amount, (c) Rate of tax (%), (d) Amount of tax liability, (e) Amount of U.S. income tax paid or withheld at the source. Rows 1-10 list interest, dividends, rents, royalties, annuities, gains from timber/coal, gains from patents, fiduciary distributions, gross transportation income, and other fixed gains. Rows 11-12 are totals.

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) ▶ \$ 609,834		
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.) ▶ \$ 81,598,507		
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 engaged in any transactions the results of which are subject to the arm's length standard under section 482 and its regulations? (2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions).		
AA Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		

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

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

Name of treaty country, if any ▶ _____

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

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

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

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

		1a	b	c Bal ▶	1c		
Income		Gross receipts or sales			6,167		
		Cost of goods sold from Form 1125-A, line 8 (attach Form 1125-A)			1,319		
		Gross profit (subtract line 2 from line 1c)			6,159		
		Dividends (Schedule C, line 14)			503		
		Interest			4,243		
		Gross rents			536		
		Gross royalties			280		
		Capital gain net income (attach Schedule D (Form 1120))			1,369		
		Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			1,425		
		Other income (see instructions—attach schedule)			4,239		
		Total income. Add lines 3 through 10		INCOME ADJ	.1,028 ▶	11,832	
Deductions (See instructions for limitations on deductions.)		Compensation of officers from Form 1125-E, line 4 (attach Form 1125-E)			513		
		Salaries and wages (less employment credits)			2,096		
		Repairs and maintenance			4,024		
		Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)			382		
		Rents			2,143		
		Taxes and licenses			8,142		
		Interest expense from Schedule I, line 25 (see instructions)			2,401		
		Charitable contributions			907		
		Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			5,538		
		Depletion			203		
		Advertising			1,492		
		Pension, profit-sharing, etc., plans			383		
		Employee benefit programs			1,052		
		Domestic production activities deduction (attach Form 8903)			113		
		Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)			671		
		Other deductions (attach schedule)			*43		
		Total deductions. Add lines 12 through 27		DEDUCTION ADJ	404 ▶	12,729	
		Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)				12,995	
		Less: a Net operating loss deduction (see instructions)	30a		2,063		
		b Special deductions (Schedule C, line 15)	30b		118		
	c Add lines 30a and 30b				30c	2,159	
	Taxable income or (loss). Subtract line 30c from line 29				31	3,605	

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.

		1a	b	c	1c	
Income		Gross receipts or sales	Less returns and allowances	Bal	116,520,494	
	2	Cost of goods sold from Form 1125-A, line 8 (attach Form 1125-A)			88,167,283	
	3	Gross profit (subtract line 2 from line 1c)			28,353,211	
	4	Dividends (Schedule C, line 14)			273,810	
	5	Interest			26,749,375	
	6	Gross rents			449,655	
	7	Gross royalties			731,090	
	8	Capital gain net income (attach Schedule D (Form 1120))			1,646,598	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			-1,023,535	
	10	Other income (see instructions—attach schedule)			11,832,218	
	11	Total income. Add lines 3 through 10	INCOME ADJ	-1,168,359		67,844,063
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers from Form 1125-E, line 4 (attach Form 1125-E)			860,222	
	13	Salaries and wages (less employment credits)			9,136,772	
	14	Repairs and maintenance			717,004	
	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)			1,060,897	
	16	Rents			1,304,501	
	17	Taxes and licenses			2,493,245	
	18	Interest expense from Schedule I, line 25 (see instructions)			15,161,935	
	19	Charitable contributions			92,149	
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			1,983,440	
	21	Depletion	ESOP DIV		521,176	
	22	Advertising	TOTAL AMORT	453,840	220,024	
	23	Pension, profit-sharing, etc., plans	IDC- PRODUCTIVE		300,155	
	24	Employee benefit programs	IDC- NON-PRODUCTIVE		763,580	
	25	Domestic production activities deduction (attach Form 8903)			32,280	
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)			3,143,346	
	27	Other deductions (attach schedule)	IDC- UNID OR AMORT	*87,752	25,420,293	
	28	Total deductions. Add lines 12 through 27	DEDUCTION ADJ	-145,766		63,065,255
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)				4,778,808
	30	Less:				
		a Net operating loss deduction (see instructions)	30a	4,453,140		
	b Special deductions (Schedule C, line 15)	30b	17,996			
	c Add lines 30a and 30b			30c	4,471,136	
31	Taxable income or (loss). Subtract line 30c from line 29				8,377,686	

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)	109	70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	*10	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	*9	70	
7 Dividends from 20%-or-more-owned foreign corporations	-	80	
8 Total. Add lines 1 through 7. See instructions for limitation			118
9 Dividends from foreign corporations not included on lines 3, 6, or 7	*10		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))	d		
12 Other dividends DIVIDEND-ADJ *12	412		
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	503		
15 Total special deductions. Add lines 8 and 13. Enter here and on line 30b, page 3			118

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"/>		1,251
2 Income tax. Check if a qualified personal service corporation (see instructions)	INCM.TAX ADJ	<input type="checkbox"/>	2	3,521
3 Alternative minimum tax (attach Form 4626)			3	251
4 Add lines 2 and 3	FRN CR ORIG	FRN CR ADJ	4	3,755
5a Foreign tax credit (attach Form 1118)	d	d	5a	64
b General business credit (attach Form 3800)			5b	130
c Credit for prior year minimum tax (attach Form 8827)			5c	32
d Bond credits from Form 8912			5d	d
6 Total credits. Add lines 5a through 5d			6	214
7 Subtract line 6 from line 4		RCPTR QEV	7	3,693
8 Other taxes. (FORM 4255 - FORM 8611 - FORM 8697 *8 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	9	3,651

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)	20,744	70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	*4,342	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	*4	70	
7 Dividends from 20%-or-more-owned foreign corporations	-	80	
8 Total. Add lines 1 through 7. See instructions for limitation			17,996
9 Dividends from foreign corporations not included on lines 3, 6, or 7	*2,417		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))	d		
12 Other dividends DIVIDEND-ADJ *10	244,455		
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	273,810		
15 Total special deductions. Add lines 8 and 13. Enter here and on line 30b, page 3			17,996

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		2	2,904,500
3 Alternative minimum tax (attach Form 4626)	-		3	135,572
4 Add lines 2 and 3	FRN CR ORIG	FRN CR ADJ	4	3,040,058
5a Foreign tax credit (attach Form 1118)	d	d	5a	6,063
b General business credit (attach Form 3800)			5b	26,220
c Credit for prior year minimum tax (attach Form 8827)			5c	23,514
d Bond credits from Form 8912			5d	d
6 Total credits. Add lines 5a through 5d			6	59,264
7 Subtract line 6 from line 4	RCPTR QEV	-	7	2,980,793
8 Other taxes. (FORM 4255 - FORM 8611 - FORM 8697 *4 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	-776	9	2,980,022

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	12,995
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	3,989
3	Effectively connected earnings and profits. Combine line 1 and line 2	3	10,466
4a	Enter U.S. net equity at the end of the current tax year. (Attach required schedule.)	4a	8,944
b	Enter U.S. net equity at the end of the prior tax year. (Attach required schedule.)	4b	8,458
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	4,066
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	5,281
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	751
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	1,739
6	Branch profits tax. Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	6	1,220

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

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

Part III—Additional Information

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

SECTION III—Branch Profits Tax and Tax on Excess Interest

Part I—Branch Profits Tax (see instructions)

1	Enter the amount from Section II, line 29	1	4,778,808
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	-1,645,135
3	Effectively connected earnings and profits. Combine line 1 and line 2	3	-109,677
4a	Enter U.S. net equity at the end of the current tax year. (Attach required schedule.)	4a	145,378,450
b	Enter U.S. net equity at the end of the prior tax year. (Attach required schedule.)	4b	143,200,282
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	30,404,704
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	28,168,609
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	-39,899,101
5	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5	3,569,722
6	Branch profits tax. Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	6	125,855

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

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

Part III—Additional Information

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

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

Schedule L Balance Sheets per Books

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

*Attach schedule—see instructions.

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

Schedule L Balance Sheets per Books

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

2011

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-F.

Name of corporation

Employer identification number

Corporation 2011 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	7,134	7	Income recorded on books this year not included on this return (itemize):
2	Federal income tax per books	1,295	a	Tax-exempt interest \$ 111
3	Excess of capital losses over capital gains	102	b	Other (itemize):
4	Income subject to tax not recorded on books this year (itemize):			

	-----	664	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 . . . \$ 802
a	Depreciation \$ 597		b	Charitable contributions \$
b	Charitable contributions \$		c	Other (itemize):
c	Travel and entertainment \$ 1,209			
d	Other (itemize):			
	-----	3,234	9	Add lines 7 and 8
	-----	7,285	10	Income—line 6 less line 9
6	Add lines 1 through 5			

Schedule M-2		Analysis of Unappropriated Retained Earnings per Books		
1	Balance at beginning of year		5	Distributions:
2	Net income (loss) per books		a	Cash 556
3	Other increases (itemize):		b	Stock -
	-----		c	Property -
	-----		6	Other decreases (itemize):

4	Add lines 1, 2, and 3		7	Add lines 5 and 6
			8	Balance at end of year (line 4 less line 7) .

Who Must File

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

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

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

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

Specific Instructions

Schedule M-1

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

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

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

- The part of luxury water travel expenses not deductible under section 274(m).
- Expenses for travel as a form of education.
- Other nondeductible travel and entertainment expenses.

For more information, see Pub. 542.

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

Schedule M-2

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

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

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

2011

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-F.

Name of corporation

Employer identification number

Corporation 2011 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	20,360	7	Income recorded on books this year not included on this return (itemize):
2	Federal income tax per books	120,094	a	Tax-exempt interest \$ 3,187
3	Excess of capital losses over capital gains	1,130	b	Other (itemize):
4	Income subject to tax not recorded on books this year (itemize):			

	-----			64,596
	-----	239,885	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 . . . \$ 55,868
a	Depreciation \$ 25,937		b	Charitable contributions \$
b	Charitable contributions \$		c	Other (itemize):
c	Travel and entertainment \$ 6,540			
d	Other (itemize):			
	-----			264,560
	-----	210,915	9	Add lines 7 and 8
6	Add lines 1 through 5	592,009	10	Income—line 6 less line 9
				329,156
				262,727

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books

1	Balance at beginning of year		5	Distributions:	a	Cash	1,884,018
2	Net income (loss) per books				b	Stock	-
3	Other increases (itemize):				c	Property	-
	-----		6	Other decreases (itemize):			

4	Add lines 1, 2, and 3		7	Add lines 5 and 6			
			8	Balance at end of year (line 4 less line 7) .			

Who Must File

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

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

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

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

Specific Instructions

Schedule M-1

Line 1. Net income (loss) per books.

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

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

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

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

- Expenses for travel as a form of education.

- Other nondeductible travel and entertainment expenses.

For more information, see Pub. 542.

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

Schedule M-2

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

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

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

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

OMB No. 1545-0126

2011

Department of the Treasury
Internal Revenue Service

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

Name of corporation

Employer identification number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

- A** Has the corporation reported taxable income on Form 1120-F, page 3, using a treaty provision to attribute business profits to a U.S. permanent establishment under rules other than section 864(c)? **Yes** **No**
- B** Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)? **Yes** **No**
- C** Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)? **Yes** **No**
- D** Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L? **Yes** **No**

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

- 1** Is the corporation a foreign bank as defined in Regulations section 1.882-5(c)(4)?
 - Yes.** Complete the remainder of Part I as follows:
If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 through 11.
If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L to complete lines 2 through 5 and 7 through 11.
 - No.** Complete the remainder of Part I as follows:
If B is "Yes," use the income statement described in B to complete lines 2 through 11.
If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through 11.
If B and C are "No" and D is "Yes," use the income statement described in D to complete lines 2 through 11.
If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through 11.
- 2a** Enter the income statement period: Beginning _____ Ending _____
- b** Has the corporation's income statement been restated for the income statement period entered on line 2a?
 - Yes.** Attach an explanation and the amount of each item restated.
 - No.**
- c** Has the corporation's income statement been restated for any of the 5 income statement periods preceding the period on line 2a?
 - Yes.** Attach an explanation and the amount of each item restated.
 - No.**
- 3** Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?
 - Yes.** List exchange(s) and symbol ▶ _____
 - No.**

4 Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1	4	52,804,964
5a Net income from includible disregarded foreign entities not included on line 4 (attach schedule)	5a	()
b Net loss from includible disregarded foreign entities not included on line 4 (attach schedule)	5b	()
c Net income from includible disregarded U.S. entities not included on line 4 (attach schedule)	5c	()
d Net loss from includible disregarded U.S. entities not included on line 4 (attach schedule)	5d	()
6 Net income (loss) from foreign locations not included on line 4 (attach schedule)	6	()
7a Net income of non-includible entities (attach schedule)	7a	()
b Net loss of non-includible entities (attach schedule)	7b	()
8 Adjustments to intercompany transactions (attach schedule)	8	d
9 Adjustments to reconcile income statement period to tax year (attach schedule)	9	*-947,945
10 Other adjustments to reconcile to amount on line 11 (attach schedule)	10	-2,616,948
11 Adjusted financial net income (loss) of non-consolidated foreign corporation. Combine lines 4 through 10	11	46,642,831

Name of corporation

Employer identification number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

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

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
1 Gross receipts					
2 Cost of goods sold (attach schedule)	200	104	31	40	185
3a Dividends from foreign entities					
b Dividends from U.S. entities					
c Dividend equivalent payments received					
4a Interest income excluding interest equivalents	816	150	198	367	489
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	6	8		
9 Net income (loss) from U.S. partnerships	575	520	292	385	942
10 Net income (loss) from certain foreign partnerships (see instructions)	251	128	93	200	240
11 Net income (loss) from other pass- through entities (attach schedule)	78	42	42	46	91
12 Items relating to reportable transactions (attach details)	d	d	d	d	d
13 Hedging transactions	43	17	9	5	39
14a Mark-to-market income (loss) under section 475(a)	43	34	8	d	44
b Mark-to-market income (loss) subject to section 475(d)(3)(B)					
c Mark-to-market income (loss) under section 475(e)					
d Mark-to-market income (loss) under section 475(f)					
15 Gain (loss) from certain section 988 transactions					
16a Interest income from global securities dealing					
b Dividends from global securities dealing					
c Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b					
17 Sales versus lease (for sellers and/or lessors)	-	d	-	-	d
18 Section 481(a) adjustments		35	d	-	36
19 Unearned/deferred revenue	22	28	-	*10	30
20 Original issue discount, imputed interest, and phantom income	d	d	d	d	d
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	285	209	53		
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		57	27	8	88

Name of corporation

Employer identification number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)**Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)**

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
1 Gross receipts					
2 Cost of goods sold (attach schedule)	59,810,986	53,499	780,866	9,891,653	89,600,025
3a Dividends from foreign entities					
b Dividends from U.S. entities					
c Dividend equivalent payments received					
4a Interest income excluding interest equivalents	48,516,732	-97,044	-19,926,283	-5,244,280	23,170,393
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	146,635	-32,986	-102,659		
9 Net income (loss) from U.S. partnerships	4,449,785	710,329	-166,973	-1,759,564	3,599,939
10 Net income (loss) from certain foreign partnerships (see instructions)	2,287,624	1,268,272	-2,429,327	-3,450,084	-2,058,391
11 Net income (loss) from other pass- through entities (attach schedule)	1,017,361	-443,895	-153,060	-272,529	147,745
12 Items relating to reportable transactions (attach details)	d	d	d	d	d
13 Hedging transactions	-390,114	-50,913	-87,168	-154,729	-682,924
14a Mark-to-market income (loss) under section 475(a)	392,862,914	480,490	-70,321	d	393,233,597
b Mark-to-market income (loss) subject to section 475(d)(3)(B)					
c Mark-to-market income (loss) under section 475(e)					
d Mark-to-market income (loss) under section 475(f)					
15 Gain (loss) from certain section 988 transactions					
16a Interest income from global securities dealing					
b Dividends from global securities dealing					
c Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b					
17 Sales versus lease (for sellers and/or lessors)	-	d	-	-	d
18 Section 481(a) adjustments		127,718	d	-	128,179
19 Unearned/deferred revenue	89,014	75,769	-	*9,156	173,940
20 Original issue discount, imputed interest, and phantom income	d	d	d	d	d
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	1,334,545	-672,137	-823,021		
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		284,630	184,403	-66,703	355,798

Name of corporation Employer identification number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

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

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
21c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		47	40	*12	85
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		145	38	19	179
e Abandonment losses		d	d	d	*13
f Worthless stock losses (attach details)		d	-	-	d
g Other gain/loss on disposition of assets other than inventory		9	5	8	16
22 Capital loss limitation and carryforward used		100	50	5	152
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)	607	340	211	234	259
25 Total income (loss) items. Combine lines 1 through 24	1,767	1,081	759	882	1,819
26 Total expense/deduction items (from Part III, line 33)	1,322	947	960	838	1,310
27 Other items with no differences	930			110	856
28 Reconciliation totals. Combine lines 25 through 27	1,910	1,370	1,244	1,120	1,921

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

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

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
1 U.S. current income tax expense	464	8	449	18	
2 U.S. deferred income tax expense	100	15	87	d	
3 Non-U.S. current income tax expense (other than foreign withholding taxes)	310	145	107	50	259
4 Non-U.S. deferred income tax expense	48	9	20	18	
5 Non-U.S. withholding taxes	54	*10	31	8	13
6 Compensation with section 162(m) limitation	9	d	d	d	9
7 Salaries and other base compensation					
8 Stock option expense	47	42	10	*8	27
9 Other equity-based compensation	14	11	8	d	12
10 Meals and entertainment	420	5	408	40	401
11 Fines and penalties	146	-	146	d	6
12 Judgments, damages, awards, and similar costs	d	d	-	d	d

Name of corporation

Employer identification number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)**Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions) (continued from page 2)

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
21c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-97,316	-665,975	*-3,001	-766,292
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-835,482	-192,301	285,635	-991,612
e Abandonment losses		d	d	d	*-29,544
f Worthless stock losses (attach details)		d	-	-	d
g Other gain/loss on disposition of assets other than inventory		538,779	-33,034	-4,989	500,761
22 Capital loss limitation and carryforward used		23,976	655,385	-7	679,328
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)	-369,251,355	-3,649,920	-13,101,247	-4,317,040	-390,318,096
25 Total income (loss) items. Combine lines 1 through 24	143,430,576	-1,328,659	-39,253,625	-50,911,844	51,130,870
26 Total expense/deduction items (from Part III, line 33)	-88,766,832	-2,134,055	29,059,928	19,788,711	-42,090,771
27 Other items with no differences	-8,290,318			3,799,859	-4,454,599
28 Reconciliation totals. Combine lines 25 through 27	46,363,050	-3,462,843	-9,781,916	-27,635,704	4,581,909

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

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

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
1 U.S. current income tax expense	2,210,089	-81,165	-2,103,768	-27,434	
2 U.S. deferred income tax expense	-144,617	-514,894	662,602	d	
3 Non-U.S. current income tax expense (other than foreign withholding taxes)	1,458,491	-79,999	-306,377	-552,250	527,178
4 Non-U.S. deferred income tax expense	139,517	-680	-29,296	-109,869	
5 Non-U.S. withholding taxes	325,988	*28	-16,022	-297,927	12,066
6 Compensation with section 162(m) limitation	58,393	d	d	d	35,360
7 Salaries and other base compensation					
8 Stock option expense	156,185	84,344	-41,649	*-67,900	130,979
9 Other equity-based compensation	206,272	78,952	-23,244	d	217,423
10 Meals and entertainment	168,659	-40	-63,351	-11,584	93,675
11 Fines and penalties	3,960	-	-3,650	d	171
12 Judgments, damages, awards, and similar costs	d	d	-	d	d

Name of corporation

Employer identification number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

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

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
13 Pension and profit-sharing	194	66	12	13	173
14 Other post-retirement benefits	38	24	d	d	35
15 Deferred compensation	26	16	d	d	23
16 Charitable contributions	230	232	38	27	189
17 Domestic production activities deduction		-	21	d	23
18 Current year acquisition or reorganization investment banking fees, legal and accounting fees	6	d	d	d	5
19 Current year acquisition/reorganization other costs	d	-	-	-	d
20 Amortization/impairment of goodwill	19	36	*12	7	39
21 Amortization of acquisition, reorganization, and start-up costs	18	20	5	d	31
22 Other amortization or impairment write-offs	152	140	8	35	157
23 Depreciation	564	409	13	62	555
24 Bad debt expense	223	178	15	31	148
25 Purchase versus lease (for purchasers and/or lessees)	d	-	d	-	-
26a Interest expense per books	551	143	293		
b Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)				490	615
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 Dividend equivalent 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)	886	573	396	468	788
33 Total expense/deduction items. Combine lines 1 through 32. Enter here and on Part II, line 26	1,314	940	952	838	1,303

Name of corporation

Employer identification number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)**Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions) (continued from page 3)**

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
13 Pension and profit-sharing	425,123	-12,162	-22,400	-90,836	411,572
14 Other post-retirement benefits	153,789	-42,528	d	d	108,539
15 Deferred compensation	74,570	-21,183	d	d	5,008
16 Charitable contributions	50,000	2,175	-1,947	-5,540	34,600
17 Domestic production activities deduction		-	29,629	d	31,030
18 Current year acquisition or reorganization investment banking fees, legal and accounting fees	8,930	d	d	d	8,513
19 Current year acquisition/reorganization other costs	d	-	-	-	d
20 Amortization/impairment of goodwill	27,911	192,474	*-12,154	-19,069	185,633
21 Amortization of acquisition, reorganization, and start-up costs	2,494	679	498	d	3,193
22 Other amortization or impairment write-offs	1,233,100	37,730	-1,047,291	-11,597	211,894
23 Depreciation	3,775,910	560,507	-74,884	-2,712,959	1,548,336
24 Bad debt expense	-306,989	1,433,829	-2,402	-144,830	979,382
25 Purchase versus lease (for purchasers and/or lessees)	d	-	d	-	-
26a Interest expense per books	26,196,594	-736,374	-23,227,298		
b Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)				13,101,229	15,425,514
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 Dividend equivalent 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)	36,858,295	1,180,733	-3,000,385	-29,835,913	9,647,257
33 Total expense/deduction items. Combine lines 1 through 32. Enter here and on Part II, line 26	88,760,038	2,134,038	-29,593,666	-19,293,395	42,090,200

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

For calendar year 2011 or tax year beginning **730**, 2011, ending **23** 20.....

2011

▶ See separate instructions.

A Check if:		Name	B Employer identification number
1 Consolidated return (attach Form 851) <input type="checkbox"/>	108	Corporation 2011 Line Item Counts (Estimated from SOI Sample)	752
2 Life-nonlife consolidated return <input type="checkbox"/>	105	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"/>	410	TOTAL RETURNS FILED 752	752
		City or town, state, and ZIP code	D Check applicable box if an election has been made under section(s):
		TOTAL FORMS E-FILED 82	953(c)(3)(C) 953(d)
E Check if: (1) NAME CHANGE <input type="checkbox"/> *9 FINAL <input type="checkbox"/> *19			- 259

Income	1	Gross premiums, etc., less return premiums, etc. Enter balance GROSS PREMIUMS	730	1	687
	2	Net decrease, if any, in reserves (see instructions)		2	382
	3	10% of any decrease in reserves under section 807(f)(1)(B)(ii)		3	104
	4	Investment income (Schedule B, line 8) (see instructions)		4	727
	5	Net capital gain (Schedule D (Form 1120), line 13)		5	246
	6	Income from a special loss discount account (attach Form 8816)		6	d
	7	Other income (attach schedule)		7	367
	8	Life insurance company gross income. Add lines 1 through 7		8	752

Deductions <small>(See instructions for limitations on deductions.)</small>	9	Death benefits, etc. DEATH BENEFITS	709	9	677	
	10	Net increase, if any, in reserves (Schedule F, line 35)	OFF CMPNSTN	10	353	
	11	10% of any increase in reserves under section 807(f)(1)(B)(i)	TAXES PD	645	11	90
	12	Deductible policyholder dividends (Schedule F, line 18e)	PROD ACT DED	d	12	174
	13	Assumption by another person of liabilities under insurance, et	NET DEPR	319	13	d
	14	Dividends reimbursable by taxpayer	REPAIRS	83	14	d
	15a	Interest ▶ 140	b Less tax-exempt interest expense		15c	222
	16	Deductible policy acquisition expenses (Schedule G, line 20)	ADVERTISING	270	16	652
	17	Additional deduction (attach Form 8816)	BAD DEBT DED	168	17	-
	18	Other deductions (see instructions) (attach schedule)	PRF SHR PLANS	265	18	729
	19	Add lines 9 through 18	RENTS PD	309	19	751
	20	Subtotal. Subtract line 19 from line 8	CONTRIBUTIONS	83	20	752
	21a	Dividends-received deduction (Schedule A, line 16, column (c))	21a	287		
	21b	Plus: b Operations loss deduction (see instructions) (attach schedule)	21b	159	21c	369
	22	Gain or (loss) from operations. Subtract line 21c from line 20	EMPL BNFT PLNS	259	22	483
	23	Small life insurance company deduction (Schedule H, line 17)	TOT AMORT	638	23	295
24	Life insurance company taxable income (LICTI). Subtract line 23 from line 22	ESOP	-	24	483	
25	Limitation on noninsurance losses (Schedule I, line 9)	DEPLETION	11	25	d	
26	Amount subtracted from policyholders surplus account (Schedule K, line 1)	DEDUCTION ADJ	186	26	d	

Tax and Payments	27	Taxable income. Add lines 24, 25, and 26 (see instructions)	466	27	466	
	28	Total tax (Schedule K, line 10)		28	469	
	29a	2010 overpayment credited to 2011	29a	451		
	29b	Prior year(s) special estimated tax payments to be applied	29b	d		
	29c	2011 estimated tax payments	29c	412		
	29d	2011 special estimated tax payments (Do not include on line 29f)	29d	-		
	29e	Less 2011 refund applied for on Form 4466	29e	15	29f	557
	29g	Tax deposited with Form 7004	29g	209		
	29h	Credits: (1) Form 2439 - (2) Form 4136 d	29h	d		
	29i	U.S. income tax paid or withheld at source (attach Form 1042-S)	29i	d		
	29j	Refundable credits from Form 3800, line 17c, and Form 8827, line 8c	29j	d	29k	598
	30	Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/>	TAX PMT ADJ	d	30	57
	31	Amount owed. If line 29k is smaller than the total of lines 28 and 30, enter amount owed			31	53
32	Overpayment. If line 29k is larger than the total of lines 28 and 30, enter amount overpaid			32	551	
33	Enter amount from line 32: Credited to 2012 estimated tax ▶ 463 Refunded ▶			33	110	

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

Signature of officer _____ Date _____ Title _____

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

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

U.S. Life Insurance Company Income Tax Return

For calendar year 2011 or tax year beginning 2011, ending 2011

2011

See separate instructions.

Header section A-D: Check if: 1 Consolidated return, 2 Life-nonlife consolidated return, 3 Schedule M-3 attached. Includes fields for Name, Employer identification number, Date incorporated, and applicable election boxes.

Income section E: Table with 8 rows. Includes Gross premiums (565,175,583), Net decrease in reserves (9,245,256), and Life insurance company gross income (830,919,355).

Deductions section: Table with 26 rows. Includes Death benefits (436,937,610), Interest (7,660,292), Advertising (2,286,461), and Subtotal (17,861,351).

Tax and Payments section: Table with 33 rows. Includes Taxable income (19,276,356), Total tax (5,103,581), and Amount owed (84,216).

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

Paid Preparer Use Only section: Fields for Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, and 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)	304		
2	Domestic corporations, 20%-or-more-owned (other than debt-financed stock)	8		
3	Debt-financed stock of domestic and foreign corporations	-		-
4	Public utility corporations, less-than-20%-owned	16		
5	Public utility corporations, 20%-or-more-owned	-		
6	Foreign corporations, less-than-20%-owned, and certain FSCs	21		
7	Foreign corporations, 20%-or-more-owned, and certain FSCs	d		
8	Wholly owned foreign subsidiaries and certain FSCs	d		
9	Certain affiliated company dividends	*6		*6
10	Gross dividends-received deduction. Add lines 1 through 9	CRTN FSC DIVS	-	305
11	Company share percentage (Schedule F, line 32)	CRTN FSC DED	-	558
12	Prorated amount. Line 10 times line 11	AFFIL DIV ADJ	45	266
Dividends not subject to proration				
13	Affiliated company dividends FRN GROSS-UP	6		10
14	Other corporate dividends IC-DISC DIV	169	OTHR FRN DIVS INCL CFC INCM	40
15	Total dividends. Add lines 1 through 14, column (a). Enter here and on Schedule B, line 2 DIVIDEND ADJ	347		32
16	Total deductions. Add lines 12 and 13, column (c). Reduce the deduction as provided in section 805(a)(4)(D)(ii). Enter here and on page 1, line 21a and on Schedule J, Part I, line 2c	SPCL DED ADJ	9	287

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

1	Interest (excluding tax-exempt interest)	719
2	Gross taxable dividends (Schedule A, line 15, column (a))	347
3	Gross rents	150
4	Gross royalties	22
5	Leases, terminations, etc.	37
6	Excess of net short-term capital gain over net long-term capital loss (Schedule D (Form 1120), line 12)	155
7	Gross income from trade or business other than an insurance business (attach schedule) INCOME ADJ.	39
8	Investment income. Add lines 1 through 7. Enter here and on page 1, line 4	727
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule J, Part I, line 2d	95
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	-
11	Add lines 8, 9, and 10	728
12	100% qualifying dividends	43
13	Gross investment income. Subtract line 12 from line 11. Enter here and on Schedule F, line 9	726

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

Dividends subject to proration		(a) Dividends received	(b) %	(c) Deduction (a) times (b)
1	Domestic corporations, less-than-20%-owned (other than debt-financed stock)	1 5,897,204		
2	Domestic corporations, 20%-or-more-owned (other than debt-financed stock)	2 6,698		
3	Debt-financed stock of domestic and foreign corporations	3 -		-
4	Public utility corporations, less-than-20%-owned	4 1,605		
5	Public utility corporations, 20%-or-more-owned	5 -		
6	Foreign corporations, less-than-20%-owned, and certain FSCs	6 758		
7	Foreign corporations, 20%-or-more-owned, and certain FSCs	7 d		
8	Wholly owned foreign subsidiaries and certain FSCs	8 d		
9	Certain affiliated company dividends	9 *23,853		*23,853
10	Gross dividends-received deduction. Add lines 1 through 9	10 CRTN FSC DIVS	-	3,788,125
11	Company share percentage (Schedule F, line 32)	11 CRTN FSC DED	-	0
12	Prorated amount. Line 10 times line 11	12 AFFIL DIV ADJ	7,042,208	2,001,651
Dividends not subject to proration				
13	Affiliated company dividends FRN GROSS-UP 487,793	13 7,390		15,700
14	Other corporate dividends IC-DISC DIV -	14 5,474,742	OTHR FRN DIVS	1,618,564
15	Total dividends. Add lines 1 through 14, column (a). Enter here and on Schedule B, line 2 DIVIDEND ADJ -55,185	15 14,220,766	INCL CFC INCM	663,787
16	Total deductions. Add lines 12 and 13, column (c). Reduce the deduction as provided in section 805(a)(4)(D)(ii). Enter here and on page 1, line 21a and on Schedule J, Part I, line 2c	16 SPCL DED ADJ	11,767	2,521,018

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

1	Interest (excluding tax-exempt interest)	1 164,336,795
2	Gross taxable dividends (Schedule A, line 15, column (a))	2 14,220,766
3	Gross rents	3 6,970,436
4	Gross royalties	4 13,536
5	Leases, terminations, etc.	5 4,094,375
6	Excess of net short-term capital gain over net long-term capital loss (Schedule D (Form 1120), line 12)	6 2,996,100
7	Gross income from trade or business other than an insurance business (attach schedule) INCOME ADJ.	7 2,277,319
8	Investment income. Add lines 1 through 7. Enter here and on page 1, line 4 785,327	8 177,539,017
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule J, Part I, line 2d	9 23,854
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 -
11	Add lines 8, 9, and 10	11 180,274,675
12	100% qualifying dividends	12 2,749,079
13	Gross investment income. Subtract line 12 from line 11. Enter here and on Schedule F, line 9	13 177,282,759

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	705	693
2	Unearned premiums and unpaid losses	386	383
3	Supplementary contracts	166	175
4	Dividend accumulations and other amounts	132	137
5	Advance premiums	249	255
6	Special contingency reserves	35	34
7	Add lines 1 through 6	712	702
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b)	8	724
9	Gross investment income (Schedule B, line 13)	9	723
10a	Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach schedule)	10a 523	
b	Deductible excess interest. Enter here and on lines 18b and 19 below	10b 45	
c	Deductible amounts credited to employee pension funds	10c 5	
d	Deductible amounts credited to deferred annuities	10d 8	
e	Deductible interest on amounts left on deposit	10e 22	
f	Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below	10f 529	
11	Subtract line 10f from line 9	11 732	
12	Life insurance company gross income (see instructions)	12 720	
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.)	13 155	
14	Add lines 12 and 13	14 720	
15	Increase in reserves from line 8. (If a decrease in reserves, enter -0-.)	15 351	
16	Subtract line 15 from line 14	16 731	
17	Investment income ratio. Divide line 11 by line 16. If zero or less, enter -0-	17 572	
18a	Policyholder dividends paid or accrued	18a 156	
b	Excess interest from line 10b	18b 45	
c	Premium adjustments	18c 24	
d	Experience-rated refunds	18d 19	
e	Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12	18e 174	
19	Deductible excess interest from line 10b	19 45	
20	Deductible dividends on employee pension funds	20 5	
21	Deductible dividends on deferred annuities	21 d	
22	Deductible premium and mortality charges for contracts paying excess interest	22 7	
23	Add lines 19 through 22	23 48	
24	Subtract line 23 from line 18e	24 161	
25	Investment portion of dividends. Line 17 times line 24	25 105	
26	Policy interest from line 10f	26 529	
27	Policyholder share amount. Add lines 25 and 26	27 531	
28	Net investment income (see instructions)	28 690	
29	Policyholder share amount from line 27	29 535	
30	Company share of net investment income. Subtract line 29 from line 28	30 698	
31	Total share percentage	31	
32	Company share percentage. Divide line 30 by line 28. Enter here and on Schedule A, line 11	32 566	%
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	34 123	
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	35 729	

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	2,709,625,012	2,855,213,031
2	Unearned premiums and unpaid losses	42,962,896	49,349,672
3	Supplementary contracts	73,118,533	72,583,759
4	Dividend accumulations and other amounts	122,249,858	125,148,975
5	Advance premiums	72,913,402	74,523,686
6	Special contingency reserves	6,465,219	6,832,241
7	Add lines 1 through 6	3,027,322,253	3,181,557,876
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b)		148,698,574
9	Gross investment income (Schedule B, line 13)		177,585,512
10a	Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach schedule)	113,224,590	
b	Deductible excess interest. Enter here and on lines 18b and 19 below	-503,259	
c	Deductible amounts credited to employee pension funds	115,843	
d	Deductible amounts credited to deferred annuities	96,559	
e	Deductible interest on amounts left on deposit	1,314,352	
f	Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below		114,247,889
11	Subtract line 10f from line 9		63,337,623
12	Life insurance company gross income (see instructions)	831,198,731	
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.)	287,593	
14	Add lines 12 and 13		831,486,325
15	Increase in reserves from line 8. (If a decrease in reserves, enter -0-.)		186,933,162
16	Subtract line 15 from line 14		644,553,163
17	Investment income ratio. Divide line 11 by line 16. If zero or less, enter -0-		0
18a	Policyholder dividends paid or accrued	17,587,767	
b	Excess interest from line 10b	-503,259	
c	Premium adjustments	5,642,727	
d	Experience-rated refunds	1,694,720	
e	Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12		24,404,081
19	Deductible excess interest from line 10b	-503,259	
20	Deductible dividends on employee pension funds	4,228	
21	Deductible dividends on deferred annuities	d	
22	Deductible premium and mortality charges for contracts paying excess interest	1,052,635	
23	Add lines 19 through 22		556,371
24	Subtract line 23 from line 18e		23,683,111
25	Investment portion of dividends. Line 17 times line 24		2,529,080
26	Policy interest from line 10f		114,247,889
27	Policyholder share amount. Add lines 25 and 26		116,774,026
28	Net investment income (see instructions)		160,707,691
29	Policyholder share amount from line 27		117,054,465
30	Company share of net investment income. Subtract line 29 from line 28		43,667,585
31	Total share percentage		
32	Company share percentage. Divide line 30 by line 28. Enter here and on Schedule A, line 11		0 %
33	Policyholders' share percentage. Subtract line 32 from line 31		%
34	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 13 by line 33		136,529
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		150,262,369

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

	(a) Annuity	(b) Group life insurance	(c) Other
1 Gross premiums and other consideration	239	462	383
2 Return premiums and premiums and other consideration incurred for reinsurance	115	234	216
3 Net premiums. Subtract line 2 from line 1			
4 Net premium percentage			
5 Multiply line 3 by line 4	246	483	392
6 Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8			682
7 Unused balance of negative capitalization amount from prior years			(27)
8 Combine lines 6 and 7. If zero or less, enter -0-			536
9 General deductions (attach schedule)			708
10 Enter the lesser of line 8 or line 9			530
11 Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18			695
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-			161
13 Unamortized specified policy acquisition expenses from prior years			547
14 Deductible negative capitalization amount. Enter the lesser of line 12 or line 13			121
15a Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million	15a	318	
b Limitation	15b		
16 Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16	77	
17a Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a	274	
b Enter 10% of line 17a . . . . .				17b
18a Current year 120-month specified policy acquisition expenses. Subtract line 17a from line 10	18a	334	
b Enter 5% of line 18a . . . . .				18b
19 Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach schedule			19
20 Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16			20

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

	(a) Annuity	(b) Group life insurance	(c) Other
1 Gross premiums and other consideration	129,672,559	23,712,046	128,191,516
2 Return premiums and premiums and other consideration incurred for reinsurance	36,647,925	392,016	25,060,903
3 Net premiums. Subtract line 2 from line 1			
4 Net premium percentage			
5 Multiply line 3 by line 4	1,635,425	478,048	8,558,140
6 Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8			10,673,917
7 Unused balance of negative capitalization amount from prior years			(-306,168)
8 Combine lines 6 and 7. If zero or less, enter -0-			11,093,947
9 General deductions (attach schedule)			165,157,869
10 Enter the lesser of line 8 or line 9			10,672,437
11 Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18			155,142,258
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-			473,228
13 Unamortized specified policy acquisition expenses from prior years			30,180,921
14 Deductible negative capitalization amount. Enter the lesser of line 12 or line 13			160,977
15a Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million	15a	560,835	
b Limitation	15b		
16 Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16	8,161,972	
17a Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a	298,947	
b Enter 10% of line 17a			17b 29,510
18a Current year 120-month specified policy acquisition expenses. Subtract line 17a from line 10	18a	10,529,328	
b Enter 5% of line 18a			18b 523,380
19 Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach schedule			19 8,977,526
20 Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16			20 9,709,839

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	540		
9a	Noninsurance income	9a	*8		
b	Noninsurance deductions	9b	*5		
10a	Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add line 9b	10a			
b	Adjustments (attach schedule)	10b	7		
c	Tentative LICTI. Combine lines 10a and 10b	10c	537		
11	Net controlled group tentative LICTI from line 7	11	33		
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	539		
13	Enter 60% of line 12, but not more than \$1,800,000	13			
14a	Maximum statutory amount	14a			
b	Subtract line 14a from line 12. If zero or less, enter -0-	14b			
c	Enter 15% of line 14b, but not more than \$1,800,000	14c			
15	Tentative small life insurance company deduction. Subtract line 14c from line 13	15			
16	Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If line 10c is zero or less, enter -0- on this line	16			
17	Small life insurance company deduction. Multiply line 15 by line 16. Enter here and on page 1, line 23, and on Schedule J, Part I, line 2b	17			295

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

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

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

Part I—Controlled Group Information

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

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

8	Gain or (loss) from operations from page 1, line 22	8	2,849,907	
9a	Noninsurance income	9a	*6,702	
b	Noninsurance deductions	9b	*1,512	
10a	Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add line 9b	10a		
b	Adjustments (attach schedule)	10b	-22,741	
c	Tentative LICTI. Combine lines 10a and 10b	10c	2,821,934	
11	Net controlled group tentative LICTI from line 7	11	130,323	
12	Combined tentative LICTI. Add line 10c and line 11. If \$15 million or more, skip lines 13 through 15 and enter -0- on line 17 below and on page 1, line 23	12	2,952,266	
13	Enter 60% of line 12, but not more than \$1,800,000	13		
14a	Maximum statutory amount	14a		
b	Subtract line 14a from line 12. If zero or less, enter -0-	14b		
c	Enter 15% of line 14b, but not more than \$1,800,000	14c		
15	Tentative small life insurance company deduction. Subtract line 14c from line 13	15		
16	Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If line 10c is zero or less, enter -0- on this line	16		
17	Small life insurance company deduction. Multiply line 15 by line 16. Enter here and on page 1, line 23, and on Schedule J, Part I, line 2b	17		96,902

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

1	Noninsurance income (attach schedule)	1	d
2	Noninsurance deductions (attach schedule)	2	d
3	Noninsurance operations loss deductions	3	-
4	Add lines 2 and 3	4	d
5	Noninsurance loss. Subtract line 1 from line 4. If line 1 is greater than line 4, skip lines 5 through 8 and enter -0- on line 9	5	d
6	Enter 35% of line 5	6	d
7	Enter 35% of the excess of LICTI (page 1, line 24) over any noninsurance loss included on page 1	7	d
8	Enter the lesser of line 6 or line 7	8	-
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	358
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	358
2a	LICTI. Add lines 24 and 25, page 1. If zero or less, enter -0-	2a	275
b	Small life insurance company deduction (Schedule H, line 17)	2b	295
c	Dividends-received deduction (Schedule A, line 16, column (c))	2c	287
d	Tax-exempt interest (Schedule B, line 9) (see instructions)	2d	95
3	Add lines 1c through 2d	3	379
4	Tax liability without regard to section 815. Figure the tax on line 2a as if it were total taxable income	4	214
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	375
6	Direct or indirect distributions in the tax year but not more than line 5	6	121
7	Balance at the end of the tax year. Subtract line 6 from line 5	7	379

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

8	Balance at the beginning of the tax year	8	d
9a	Direct or indirect distributions in excess of the amount on line 5, Part I above	9a	8
b	Tax increase on line 9a	9b	d
c	Subtractions from account under pre-1984 sections 815(d)(1) and (4)	9c	d
d	Tax increase on line 9c	9d	d
e	Subtraction from account under pre-1984 sections 815(d)(2)	9e	-
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	82

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"/>		224
2	Income tax INCM TAX ADJ.	2	467
3	Alternative minimum tax (attach Form 4626)	3	127
4	Add lines 2 and 3 FRN CR ORIG FRN CR ADJ	4	494
5a	Foreign tax credit (attach Form 1118) 30 d	5a	74
b	Credit from Form 8834, line 30 (attach Form 8834)	5b	-
c	General business credit (attach Form 3800)	5c	61
d	Credit for prior year minimum tax (attach Form 8827)	5d	55
e	Bond credits from Form 8912	5e	7
6	Total credits. Add lines 5a through 5e TAX @ SPCL RATE	6	141
7	Subtract line 6 from line 4	7	469
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	469

OTHER TAXES

FORM 4255	-
FORM 8611	8
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	104,602,512
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	104,659,820
2a	LICTI. Add lines 24 and 25, page 1. If zero or less, enter -0-	2a	13,674,883
b	Small life insurance company deduction (Schedule H, line 17)	2b	96,902
c	Dividends-received deduction (Schedule A, line 16, column (c))	2c	2,521,018
d	Tax-exempt interest (Schedule B, line 9) (see instructions)	2d	23,854
3	Add lines 1c through 2d	3	119,919,503
4	Tax liability without regard to section 815. Figure the tax on line 2a as if it were total taxable income	4	4,407,585
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	115,841,774
6	Direct or indirect distributions in the tax year but not more than line 5	6	6,828,672
7	Balance at the end of the tax year. Subtract line 6 from line 5	7	109,075,199

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

8	Balance at the beginning of the tax year	8	d
9a	Direct or indirect distributions in excess of the amount on line 5, Part I above	9a	765,307
b	Tax increase on line 9a	9b	d
c	Subtractions from account under pre-1984 sections 815(d)(1) and (4)	9c	d
d	Tax increase on line 9c	9d	d
e	Subtraction from account under pre-1984 sections 815(d)(2)	9e	-
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	145,704

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	2 6,728,437
3	Alternative minimum tax (attach Form 4626)		3 163,069
4	Add lines 2 and 3	FRN CR ORIG FRN CR ADJ	4 6,891,506
5a	Foreign tax credit (attach Form 1118)	977,548 d	5a 1,127,211
b	Credit from Form 8834, line 30 (attach Form 8834)		5b -
c	General business credit (attach Form 3800)		5c 560,695
d	Credit for prior year minimum tax (attach Form 8827)		5d 9,741
e	Bond credits from Form 8912		5e 93,155
6	Total credits. Add lines 5a through 5e	TAX @ SPCL RATE	6 1,790,681
7	Subtract line 6 from line 4		7 5,100,825
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 *642	10 5,103,581

OTHER TAXES

FORM 4255	-
FORM 8611	2,114
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	193		193
2 Stocks	2	364		368
3 Proportionate share of partnership and trust assets	3	24		24
4 Other assets (attach schedule)	4	729		726
5 Total assets of controlled groups	5	84		84
6 Total assets. Add lines 1 through 5	6	730		727

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

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

	(a) Beginning of tax year		(b) End of tax year	
1 Subtotals for assets (line 26)	1	697		694
2 Total assets (line 28)	2	708		707
3 Reserve for life policies and contracts (line 1)	3	698		680
4 Reserve for accident and health policies (line 2)	4	404		385
5 Liability for deposit-type contracts (line 3)	5	207		209
6 Life policy and contract claims (line 4.1)	6	609		600
7 Accident and health policy and contract claims (line 4.2)	7	412		396
8 Policyholder’s dividend and coupon accumulations (line 5)	8	86		87
9 Premiums and annuity considerations received in advance less discount (line 8)	9	277		279
10 Surrender values on canceled policies (line 9.1)	10	20		21
11 Part of other amounts payable on reinsurance assumed (line 9.3)	11	164		157
12 Part of aggregate write-ins for liabilities (line 25). (Only include items or amounts includible in “total insurance liabilities on U.S. business” as defined in section 842(b)(2)(B)(i))	12	106		101
13 Separate accounts statement (line 27)	13	96		95
14 Total insurance liabilities. Add lines 3 through 13	14	718		699

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	15,062,542	16,189,104	
2	Stocks	2	438,995,510	429,205,883	
3	Proportionate share of partnership and trust assets	3	7,808,851	9,263,483	
4	Other assets (attach schedule)	4	3,761,493,898	3,963,057,140	
5	Total assets of controlled groups	5	2,213,096,281	2,089,718,110	
6	Total assets. Add lines 1 through 5	6	6,436,485,710	6,507,439,867	

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

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

		(a) Beginning of tax year		(b) End of tax year	
1	Subtotals for assets (line 26)	1	3,705,934,778	3,949,139,681	
2	Total assets (line 28)	2	4,978,843,959	5,190,160,311	
3	Reserve for life policies and contracts (line 1)	3	2,405,454,280	2,556,318,781	
4	Reserve for accident and health policies (line 2)	4	167,578,884	180,964,045	
5	Liability for deposit-type contracts (line 3)	5	183,680,712	183,039,565	
6	Life policy and contract claims (line 4.1)	6	16,309,734	18,687,266	
7	Accident and health policy and contract claims (line 4.2)	7	11,435,875	11,430,910	
8	Policyholder’s dividend and coupon accumulations (line 5)	8	372,113	4,799,422	
9	Premiums and annuity considerations received in advance less discount (line 8)	9	3,689,000	7,201,038	
10	Surrender values on canceled policies (line 9.1)	10	122,342	125,870	
11	Part of other amounts payable on reinsurance assumed (line 9.3)	11	5,441,861	8,838,096	
12	Part of aggregate write-ins for liabilities (line 25). (Only include items or amounts includible in “total insurance liabilities on U.S. business” as defined in section 842(b)(2)(B)(i))	12	29,950,063	30,686,727	
13	Separate accounts statement (line 27)	13	1,517,788,235	1,531,517,810	
14	Total insurance liabilities. Add lines 3 through 13	14	4,395,749,917	4,588,030,278	

Schedule M Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting: 586 <input type="checkbox"/> Accrual b <input type="checkbox"/> Other (specify) <u>159</u>			8	At any time during the year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation?		YES
2	Check if the corporation is a: a <input type="checkbox"/> Legal reserve company—if checked Kind of company: 706 (1) <input type="checkbox"/> Stock (2) <input type="checkbox"/> Mutual <u>40</u> Principal business: (1) <input type="checkbox"/> Life Insurance (2) <input type="checkbox"/> Health and accident insurance b <input type="checkbox"/> Fraternal or assessment association c <input type="checkbox"/> Burial or other insurance company				If "Yes," enter: a Percentage owned ▶ <u>54</u> and b Owner's country ▶ <u>54</u>		54
3	Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) <u>752</u> %. Attach a schedule of the computation.			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 ▶ <u>50</u>		
4	Does the corporation have any variable annuity contracts outstanding?			9	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses? YES.		10
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.			10	Does the corporation discount any of the loss reserves shown on its annual statement?		
6	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? EIN <u>176</u> NAME <u>181</u>			11a	Enter the total unpaid losses shown on the corporation's annual statement: (1) For the current year: \$ _____ (2) For the previous year: \$ _____		
7	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete a and b below		YES	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: \$ _____		
a	Attach a schedule showing name and identifying number. (Do not include any information already entered in 6 above.)			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.		44
b	Enter percentage owned ▶ <u>574</u>			13	Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ▶ \$ <u>244</u>		
				14a	Enter the corporation's state of domicile ▶ _____		
				b	Was the annual statement used to prepare the tax return filed with the state of domicile? If "No," complete c below.		
				c	Enter the state where the annual statement used to prepare the tax return was filed ▶ _____		
				15	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.	37	671

Schedule M Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting: a <input type="checkbox"/> Accrual b <input type="checkbox"/> Other (specify) _____			8	At any time during the year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation? If "Yes," enter: a Percentage owned ► _____ and b Owner's country ► _____		
2	Check if the corporation is a: a <input type="checkbox"/> Legal reserve company—if checked Kind of company: (1) <input type="checkbox"/> Stock (2) <input type="checkbox"/> Mutual Principal business: (1) <input type="checkbox"/> Life Insurance (2) <input type="checkbox"/> Health and accident insurance b <input type="checkbox"/> Fraternal or assessment association c <input type="checkbox"/> Burial or other insurance company			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 ► _____		
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.			9	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
4	Does the corporation have any variable annuity contracts outstanding?			10	Does the corporation discount any of the loss reserves shown on its annual statement?		
5	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			11a	Enter the total unpaid losses shown on the corporation's annual statement: (1) For the current year: \$ _____ (2) For the previous year: \$ _____		
6	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation. ► _____			b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement: (1) For the current year: \$ _____ (2) For the previous year: \$ _____		
7	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete a and b below			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.		
a	Attach a schedule showing name and identifying number. (Do not include any information already entered in 6 above.)			13	Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ► \$ 34,364,497		
b	Enter percentage owned ► _____			14a	Enter the corporation's state of domicile ► _____		
				b	Was the annual statement used to prepare the tax return filed with the state of domicile? If "No," complete c below.		
				c	Enter the state where the annual statement used to prepare the tax return was filed ► _____		
				15	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		

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

Department of the Treasury
 Internal Revenue Service

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

2011

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

241	<input type="checkbox"/> Non-consolidated return	(2)	<input type="checkbox"/> Consolidated return (l	38
103	<input type="checkbox"/> Mixed 1120/L/PC group	(4)	<input type="checkbox"/> NONE CHECKED	21

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. 28
 - No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. 362
- 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. 231
 - No.** Go to line 1c. 131
- 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. 95
 - No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. 46
- 2a Enter the income statement period: Beginning 356 Ending 356
- b Has the corporation's income statement been restated for the income statement period on line 2a?
 - Yes.** (If "Yes," attach an explanation and the amount of each item restated.) d
 - No.** 351
- 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.) 14
 - No.** 341
- 3a Is any of the corporation's voting common stock publicly traded?
 - Yes.** 28
 - No.** If "No," go to line 4a. 327
- b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock 29
- c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock 29

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	394
b Indicate accounting standard used for line 4a (see instructions):		
GAAP 97 IFRS - STAT 232 OTHER d		
5a Net income from nonincludible foreign entities (attach schedule)	5a	(21)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	d
6a Net income from nonincludible U.S. entities (attach schedule)	6a	(27)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	21
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	d
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	d
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	10
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	75
c Other adjustments to reconcile to amount on line 11 (attach schedule)	10c	d
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	402
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	323	323
b Removed on Part I, line 5	18	18
c Removed on Part I, line 6	22	22
d Included on Part I, line 7	11	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

Department of the Treasury
Internal Revenue Service

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

2011

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

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

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

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

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	38,551,591
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	(11,963,395)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	d
6a Net income from nonincludible U.S. entities (attach schedule)	6a	(1,549,516)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	327,888
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	-315,518
c Net income (loss) of other includible corporations (attach schedule)	7c	d
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	d
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	1,547,931
10a Intercompany dividend adjustments to reconcile to line 11 (attach schedule)	10a	632,762
b Other statutory accounting adjustments to reconcile to line 11 (attach schedule)	10b	-16,502,241
c Other adjustments to reconcile to amount on line 11 (attach schedule)	10c	d
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	26,033,535

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	3,858,072,828	3,435,440,454
b Removed on Part I, line 5	162,051,102	77,404,348
c Removed on Part I, line 6	133,980,036	110,246,882
d Included on Part I, line 7	147,248,449	132,837,610

Name of corporation (common parent, if consolidated return) Corporation 2011 Line Item Counts (Estimated from SOI Sample)	Employer identification number
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-L group (7) <input type="checkbox"/> 1120-L eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part 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	d	d	d	
2 Gross foreign dividends not previously taxed	38	6	d	39
3 Subpart F, QEF, and similar income inclusions		18	d	18
4 Section 78 gross-up		6	12	18
5 Gross foreign distributions previously taxed	d	d	-	
6 Income (loss) from equity method U.S. corporations	6	d	d	
7 U.S. dividends not eliminated in tax consolidation	229	119	38	229
8 Minority interest for includible corporations	d	-	-	
9 Income (loss) from U.S. partnerships	85	113	31	120
10 Income (loss) from foreign partnerships	12	14	6	14
11 Income (loss) from other pass-through entities	12	23	d	26
12 Items relating to reportable transactions (attach details)	d	d	d	d
13 Interest income (attach Form 8916-A)	372	208	146	373
14 Accrual of bond discount	189	195	7	137
15 Hedging transactions	34	33	d	41
16 Mark-to-market income (loss)	11	15	d	8
17 Deferred and uncollected premiums	188	188	d	127
18 Sale versus lease (for sellers and/or lessors)	d	d	-	d
19 Section 481(a) adjustments		25	-	25
20 Amortization of interest maintenance reserve	290	95	205	
21 Original issue discount and other imputed interest	25	27	d	45
22 Market discount reclassification		61	d	63
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	288	256	43	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		250	40	278
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		161	19	173
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		79	d	80
e Abandonment losses		d	-	d
f Worthless stock losses (attach details)		5	d	6
g Other gain/loss on disposition of assets		17	d	18
24 Capital loss limitation and carryforward used		111	32	142
25 Other income (loss) items with differences (attach schedule)	233	230	105	241
26 Total income (loss) items. Combine lines 1 through 25	392	352	290	392
27 Total expense/deduction items (from Part III, line 41)	395	391	363	397
28 Other items with no differences	391			391
29a Mixed groups, see instructions. All others, combine lines 26 through 28	N/A	N/A	N/A	N/A
b 1120 subgroup reconciliation totals	103	90	96	103
c PC insurance subgroup reconciliation totals	36	37	35	37
30 Reconciliation totals. Combine lines 29a through 29c	401	395	375	401

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

Name of corporation (common parent, if consolidated return)	Employer identification number
Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)	
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-L group (7) <input type="checkbox"/> 1120-L eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

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

Income (Loss) Items (Attach schedules for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations	d	d	d	
2 Gross foreign dividends not previously taxed	1,297,885	-359,401	d	458,128
3 Subpart F, QEF, and similar income inclusions		347,894	d	715,934
4 Section 78 gross-up		224,576	122,857	347,434
5 Gross foreign distributions previously taxed	d	d	-	
6 Income (loss) from equity method U.S. corporations	26,724	d	d	
7 U.S. dividends not eliminated in tax consolidation	11,549,400	-737,149	-3,005,262	7,806,988
8 Minority interest for includible corporations	d	-	-	
9 Income (loss) from U.S. partnerships	5,196,551	-2,735,681	81,569	2,542,439
10 Income (loss) from foreign partnerships	806,093	157,301	1,155	964,549
11 Income (loss) from other pass-through entities	72,945	-14,838	d	92,059
12 Items relating to reportable transactions (attach details)	d	d	d	d
13 Interest income (attach Form 8916-A)	139,931,212	-1,851,916	-30,012	138,050,139
14 Accrual of bond discount	5,551,443	-4,245,854	154	1,305,743
15 Hedging transactions	2,646,593	-2,963,089	d	-363,476
16 Mark-to-market income (loss)	1,411,486	-1,354,661	d	56,847
17 Deferred and uncollected premiums	103,264,036	-275,245	d	102,988,768
18 Sale versus lease (for sellers and/or lessors)	d	d	-	d
19 Section 481(a) adjustments		23,671	-	23,671
20 Amortization of interest maintenance reserve	1,826,860	-740,444	-1,088,055	
21 Original issue discount and other imputed interest	1,463,278	804,021	d	2,267,284
22 Market discount reclassification		778,912	d	783,966
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	-7,810,863	3,604,140	3,626,629	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		29,481,932	165,462	29,647,663
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-17,862,560	729,159	-17,133,401
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-118,320	d	-118,319
e Abandonment losses		d	-	d
f Worthless stock losses (attach details)		-238,232	d	-240,474
g Other gain/loss on disposition of assets		172,270	d	152,970
24 Capital loss limitation and carryforward used		614,463	-240,926	373,453
25 Other income (loss) items with differences (attach schedule)	226,156,727	2,022,768	1,541,641	229,721,176
26 Total income (loss) items. Combine lines 1 through 25	493,850,474	3,651,134	757,880	498,250,865
27 Total expense/deduction items (from Part III, line 41)	-369,949,905	21,320,603	-3,222,320	-351,892,889
28 Other items with no differences	-120,110,298			-120,110,337
29a Mixed groups, see instructions. All others, combine lines 26 through 28	N/A	N/A	N/A	N/A
b 1120 subgroup reconciliation totals	16,811,047	705,688	-18,240,153	-730,416
c PC insurance subgroup reconciliation totals	-3,229,354	5,967,155	-1,981,989	755,812
30 Reconciliation totals. Combine lines 29a through 29c	26,032,429	22,681,092	-23,838,969	24,773,919

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

Name of corporation (common parent, if consolidated return)	Employer identification number
Corporation 2011 Line Item Counts (Estimated from SOI Sample)	
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-L group (7) <input type="checkbox"/> 1120-L eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

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

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	324	6	321	
2 U.S. deferred income tax expense	26	d	23	
3 State and local current income tax expense	76	9	10	80
4 State and local deferred income tax expense	d	d	d	
5 Foreign current income tax expense (other than foreign withholding taxes)	13	d	15	d
6 Foreign deferred income tax expense	-	-	-	
7 Foreign withholding taxes	19	d	16	*5
8 Equity-based compensation	23	22	30	29
9 Capitalization of deferred acquisition costs		336	-	336
10 Amortization of deferred acquisition costs		348	d	349
11 Meals and entertainment	231	d	234	223
12 Fines and penalties	141	d	143	21
13 Judgments, damages, awards, and similar costs	12	11	-	11
14 Parachute payments	-	-	-	-
15 Compensation with section 162(m) limitation	7	-	5	d
16 Pension and profit-sharing	81	59	7	81
17 Other post-retirement benefits	42	48	d	41
18 Deferred compensation	70	91	d	68
19 Charitable contribution of cash and tangible property	78	16	17	73
20 Charitable contribution of intangible property	d	-	d	d
21 Charitable contribution limitation/carryforward		17	d	18
22 Change in section 807(c)(1) tax reserves	341	310	17	342
23 Change in section 807(c)(2) tax reserves	159	149	-	168
24 Change in all other section 807(c) tax reserves	113	124	d	160
25 Section 807(f) adjustments for change in computing reserves		123	d	125
26 Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest		5	81	83
27 Current year acquisition/reorganization costs (attach schedule)	d	6	d	6
28 Amortization of acquisition, reorganization, and start-up costs	d	27	d	28
29 Amortization/impairment of goodwill, insurance in force and ceding commissions	48	65	15	80
30 Other amortization or impairment write-offs	30	67	d	66
31 Section 846 amount		63	-	63
32 Depreciation	227	204	d	232
33 Bad debt expense/agency balances written off	75	76	d	105
34 Corporate owned life insurance premiums	30	d	30	8
35 Purchase versus lease (for purchasers and/or lessees)	d	d	-	d
36 Interest expense (attach Form 8916-A)	138	28	11	141
37 Domestic production activities deduction		-	d	d
38 Research and development costs	5	d	d	6
39 Section 118 exclusion (attach schedule)	d	d	-	d
40 Other expense/deduction items with differences (attach schedule)	274	281	185	266
41 Total expense/deduction items. Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	395	389	363	396

Name of corporation (common parent, if consolidated return)	Employer identification number
Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)	
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-L group (7) <input type="checkbox"/> 1120-L eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

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

	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	-10,038	932,865	-927,880	
2 U.S. deferred income tax expense	-1,860,528	d	1,859,816	
3 State and local current income tax expense	356,421	-4,166	-8,664	343,592
4 State and local deferred income tax expense	d	d	d	
5 Foreign current income tax expense (other than foreign withholding taxes)	129,081	d	-129,247	d
6 Foreign deferred income tax expense	-	-	-	
7 Foreign withholding taxes	42,916	d	-42,958	*18
8 Equity-based compensation	170,287	-65,315	118,445	223,417
9 Capitalization of deferred acquisition costs		-10,542,066	-	-10,541,957
10 Amortization of deferred acquisition costs		9,415,645	d	9,415,714
11 Meals and entertainment	217,714	d	-110,781	106,933
12 Fines and penalties	18,533	d	-19,146	-610
13 Judgments, damages, awards, and similar costs	50,351	88,970	-	139,320
14 Parachute payments	-	-	-	-
15 Compensation with section 162(m) limitation	12,930	-	-7,572	d
16 Pension and profit-sharing	1,264,357	453,214	152,810	1,870,381
17 Other post-retirement benefits	599,233	-153,263	d	478,542
18 Deferred compensation	441,443	-125,868	d	319,413
19 Charitable contribution of cash and tangible property	171,167	12,650	-9,093	174,725
20 Charitable contribution of intangible property	d	-	d	d
21 Charitable contribution limitation/carryforward		-11,184	d	-11,184
22 Change in section 807(c)(1) tax reserves	163,638,838	-23,128,817	11,769	140,522,135
23 Change in section 807(c)(2) tax reserves	426,457	1,043,517	-	1,469,974
24 Change in all other section 807(c) tax reserves	9,904,763	-879,143	d	9,022,772
25 Section 807(f) adjustments for change in computing reserves		-892,950	d	-892,967
26 Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest		-493	-103,783	-106,810
27 Current year acquisition/reorganization costs (attach schedule)	d	20,542	d	23,226
28 Amortization of acquisition, reorganization, and start-up costs	d	23,113	d	102,114
29 Amortization/impairment of goodwill, insurance in force and ceding commissions	358,445	899,071	-612,898	644,618
30 Other amortization or impairment write-offs	465,152	-7,831	d	457,424
31 Section 846 amount		7,080	-	7,080
32 Depreciation	2,190,294	52,098	d	2,242,455
33 Bad debt expense/agency balances written off	312,522	1,826,231	d	2,139,053
34 Corporate owned life insurance premiums	-102,073	d	154,148	51,969
35 Purchase versus lease (for purchasers and/or lessees)	d	d	-	d
36 Interest expense (attach Form 8916-A)	7,530,118	482,710	99,759	8,112,587
37 Domestic production activities deduction		-	d	d
38 Research and development costs	430,938	d	d	114,756
39 Section 118 exclusion (attach schedule)	d	d	-	d
40 Other expense/deduction items with differences (attach schedule)	182,636,947	-487,607	2,668,691	184,819,229
41 Total expense/deduction items. Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	369,357,679	-21,315,406	3,209,922	351,255,537

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 2011, or tax year beginning 8,127, 2011, and ending 696, 20
CALENDAR YEAR FISCAL YEAR

2011

A Check if: 1 Consolidated return (attach Form 851) 2 Life-nonlife consolidated return 3 Schedule M-3 (Form 1120-PC) attached
B Employer identification number 8,822
C Date incorporated 8,822
D Check applicable box if an election 953(c)(3)(C) 953(d) *13 5,240
E Check if: (1) NAME CHANGE 79 FINAL 284

Table with columns for line numbers, descriptions, and amounts. Includes sections for Tax Computation and Payments, and other tax-related items.

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

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

Form **1120-PC**

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

OMB No. 1545-1027

Department of the Treasury
Internal Revenue Service

For calendar year 2011, or tax year beginning _____, 2011, and ending _____, 20_____

2011

▶ See separate instructions.

A Check if:	Please print or type	Name	B Employer identification number
1 Consolidated return (attach Form 851) <input type="checkbox"/>		Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)	
2 Life-nonlife consolidated return <input type="checkbox"/>		Number, street, and room or suite no. If a P.O. box, see instructions.	C Date incorporated
3 Schedule M-3 (Form 1120-PC) attached <input type="checkbox"/>		City or town, state, and ZIP code	D Check applicable box if an election has been made under section(s):
E Check if:			<input type="checkbox"/> 953(c)(3)(C) <input type="checkbox"/> 953(d)
(1) <input type="checkbox"/> Final return	(2) <input type="checkbox"/> Name change	(3) <input type="checkbox"/> Address change	(4) <input type="checkbox"/> Amended return

Tax Computation and Payments	1 Taxable income (Schedule A, line 37)	1	17,692,598
	2 Taxable investment income for electing small companies (Schedule B, line 21)	2	116,545
	3 Check if a member of a controlled group (attach Schedule O (Form 1120))		<input type="checkbox"/>
	4 Income tax INCM TAX.ADJ	4	11,786,399
	5 Enter amount of tax that a reciprocal must include	5	d
	6 Alternative minimum tax (attach Form 4626)	6	745,631
	7 Add lines 4 through 6 FRN CR ORIG FRN CR ADJ	7	12,532,392
	8a Foreign tax credit (attach Form 1118) 75,779	8a	671,232
	b Credit from Form 8834, line 30 (attach Form 8834)	8b	-
	c General business credit (attach Form 3800)	8c	187,566
	d Credit for prior year minimum tax (attach Form 8827)	8d	190,689
	e Bond credits from Form 8912	8e	27,482
	f Total credits. Add lines 8a through 8e	8f	1,076,967
	9 Subtract line 8f from line 7	9	11,455,425
	10 Foreign corporations—Tax on income not connected with U.S. business	10	-
	11 Personal holding company tax (attach Schedule PH (Form 1120))	11	-
	12 Other taxes. FORM 4255 d FORM 8611 d	12	
	13 Total tax. Add lines 9 through 12 TOT TX ADJ	13	11,482,953
14a 2010 overpayment credited to 2011 14a		1,756,418	
b Prior year(s) special estimated tax payments to be applied 14b		298,904	
c 2011 estimated tax payments (see instructions) 14c		11,779,972	
d 2011 special estimated tax payments (Do not include on line 14f) 14d		222,009	
e 2011 refund applied for on Form 4466 14e		(530,363)	
f Enter the total of lines 14a through 14c less line 14e 14f		13,305,349	
g Tax deposited with Form 7004 14g		744,736	
h Credit by reciprocal for tax paid by attorney-in-fact under section 835(d) 14h		473,390	
i Other credits and payments TAX PMT ADJ 125,858 14i		2,089	
j Refundable credits from Form 3800, line 17c, and Form 8827, line 8c 14j		24,271	
14k		14,553,601	
15 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	15	1,418	
16 Amount owed. If line 14k is smaller than the total of lines 13 and 15, enter amount owed	16	48,600	
17 Overpayment. If line 14k is larger than the total of lines 13 and 15, enter amount overpaid	17	2,991,972	
18 Enter amount from line 17: Credited to 2012 estimated tax 2,131,207 Refunded	18	860,765	

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

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

Schedule A Taxable Income—Section 832 (see instructions)

Income	1	Premiums earned (Schedule E, line 7)		1	2,556	
	2	Dividends (Schedule C, line 14)		2	1,430	
			(a) Interest received	(b) Amortization of premium		
	3a	Gross interest	2,825	1,253		
	b	Interest exempt under section 103	1,102	603		
	c	Subtract line 3b from line 3a				
	d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)			3d	2,842
	4	Gross rents			4	470
	5	Gross royalties			5	40
	6	Capital gain net income (attach Schedule D (Form 1120))			6	1,203
	7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			7	522
	8	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))			8	d
	9	Income on account of special income and deduction accounts			9	*6
	10	Income from protection against loss account (see instructions)			10	d
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts			11	8	
12	Income from a special loss discount account (attach Form 8816)			12	83	
13	Other income (attach schedule)	INCOME ADJ	570	13	1,749	
14	Gross income. Add lines 1 through 13	TOTAL INCOME	539	14	3,034	
Deductions (See instructions for limitations on deductions.)	15	Compensation of officers (attach schedule) (see instructions)		15	840	
	16	Salaries and wages (less employment credits)		16	2,097	
	17	Agency balances and bills receivable that became worthless during the tax year		17	650	
	18	Rents		18	1,428	
	19	Taxes and licenses		19	2,469	
	20a	Interest ▶ <u>668</u>	b Less tax-exempt interest exp. ▶	c Bal. ▶	20c	857
	21	Charitable contributions		21	514	
	22	Depreciation (attach Form 4562)		22	1,461	
	23	Depletion		23	11	
	24	Pension, profit-sharing, etc., plans	ESOP DIV	6	24	576
	25	Employee benefit programs	TOTAL AMORT	727	25	1,351
	26	Losses incurred (Schedule F, line 14)	REPAIRS	599	26	2,559
	27	Additional deduction (attach Form 8816)	ADVERTISING	1,405	27	65
	28	Other capital losses (Schedule G, line 12, column (g))			28	*12
	29	Dividends to policyholders			29	365
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts			30	34
	31	Other deductions (see instructions) (attach schedule)	DEDUCTION ADJ	595	31	2,998
	32	Total deductions. Add lines 15 through 31			32	3,082
	33	Subtotal. Subtract line 32 from line 14			33	3,041
	34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a	d		
	b	Deduction on account of special income and deduction accounts	34b	d		
c	Total. Add lines 34a and 34b			34c	17	
35	Subtotal. Subtract line 34c from line 33			35	3,039	
36a	Dividends-received deduction (Schedule C, line 25)	36a	1,296			
b	Net operating loss deduction	36b	589			
c	Total. Add lines 36a and 36b			36c	1,649	
37	Taxable income (subtract line 36c from line 35). Enter here and on page 1, line 1			37	1,397	

Schedule A Taxable Income—Section 832 (see instructions)

Income	1	Premiums earned (Schedule E, line 7)	1	933,310,139	
	2	Dividends (Schedule C, line 14)	2	6,812,934	
			(a) Interest received	(b) Amortization of premium	
	3a	Gross interest	45,095,783	4,487,901	
	b	Interest exempt under section 103	12,640,051	1,387,989	
	c	Subtract line 3b from line 3a			
	d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)		3d 49,306,713	
	4	Gross rents	4	1,502,279	
	5	Gross royalties	5	29,168	
	6	Capital gain net income (attach Schedule D (Form 1120))	6	9,043,443	
	7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	7	-598,682	
	8	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))	8	d	
	9	Income on account of special income and deduction accounts	9	*62,079	
	10	Income from protection against loss account (see instructions)	10	d	
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts	11	22,604		
12	Income from a special loss discount account (attach Form 8816)	12	1,487,839		
13	Other income (attach schedule)	INCOME ADJ	1,659,066	13 42,956,840	
14	Gross income. Add lines 1 through 13	TOTAL INCOME	353,615,668	14 910,125,197	
Deductions (See instructions for limitations on deductions.)	15	Compensation of officers (attach schedule) (see instructions)	15	2,672,515	
	16	Salaries and wages (less employment credits)	16	126,687,694	
	17	Agency balances and bills receivable that became worthless during the tax year	17	2,866,377	
	18	Rents	18	6,217,353	
	19	Taxes and licenses	19	22,131,732	
	20a	Interest ▶ <u>2,071,991</u>	b Less tax-exempt interest exp. ▶	c Bal. ▶	20c 11,564,776
	21	Charitable contributions	21	624,316	
	22	Depreciation (attach Form 4562)	22	10,709,735	
	23	Depletion	23	79,222	
	24	Pension, profit-sharing, etc., plans	ESOP DIV	12,751	24 6,127,141
	25	Employee benefit programs	TOTAL AMORT	2,978,826	25 11,990,885
	26	Losses incurred (Schedule F, line 14)	REPAIRS	1,060,745	26 674,753,580
	27	Additional deduction (attach Form 8816)	ADVERTISING	7,988,839	27 1,296,328
	28	Other capital losses (Schedule G, line 12, column (g))	28	*3,647	
	29	Dividends to policyholders	29	2,311,586	
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts	30	437,692	
	31	Other deductions (see instructions) (attach schedule)	DEDUCTION ADJ	-1,567,342	31 134,891,244
	32	Total deductions. Add lines 15 through 31	32	408,813,519	
	33	Subtotal. Subtract line 32 from line 14	33	20,163,857	
	34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a	d	
	b	Deduction on account of special income and deduction accounts	34b	d	
	c	Total. Add lines 34a and 34b	34c	2,706,852	
	35	Subtotal. Subtract line 34c from line 33	35	15,775,410	
	36a	Dividends-received deduction (Schedule C, line 25)	36a	2,293,685	
	b	Net operating loss deduction	36b	11,863,953	
c	Total. Add lines 36a and 36b	36c	14,162,724		
37	Taxable income (subtract line 36c from line 35). Enter here and on page 1, line 1	37	17,692,598		

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	5,472	209				
	b Interest exempt under section 103	418	53				
	c Subtract line 1b from line 1a						
	d Taxable interest. Subtract line 1c, column (b) from line 1c, column (a)			1d	5,428		
2 Dividends (Schedule C, line 14)			2	1,768			
3 Gross rents			3	53			
4 Gross royalties			4	*18			
5 Gross income from a trade or business, other than an insurance business, and from Form 4797			5	74			
6 Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			6	d			
7 Gain from Schedule D (Form 1120), line 14	INCOME.ADJ		*13	7	1,372		
8 Gross investment income. Add lines 1d through 7			8	5,635			
Deductions	9 Real estate taxes	OFF COMP.	-	9	44		
	10 Other real estate expenses	SALARIES	*50	10	44		
	11 Depreciation (attach Form 4562)	REPAIRS	*8	11	58		
	12 Depletion	BAD DEBTS	d	RENTS PD	*19	12	-
	13 Trade or business deductions as provided in section 834(c)(8) (attach schedule)			13	52		
	14 Interest	TAXES PD	.134	CONTRIBUTIONS	-	14	229
	15 Other capital losses (Schedule G, line 12, column (g))			ADVERTISING	*16	15	*10
	16 Total. Add lines 9 through 15			PENS, PRFT SHR	-	16	344
	17 Investment expenses (attach schedule)			EMP BNFT PROG	*8	17	4,932
	18 Total deductions. Add lines 16 and 17			ESOP.	-	18	5,053
	19 Subtract line 18 from line 8					19	5,474
20 Dividends-received deduction (Schedule C, line 25)			DEDUCTION ADJ	*33	20	1,399	
	OTHER DEDUCTIONS	-	TOTAL AMORT	*10			
21 Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2				21	4,614		

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	*36		41
23 Mortgage loans	23	*17		*25
24 Collateral loans	24	80		91
25 Policy loans, including premium notes	25	*10		*10
26 Bonds of domestic corporations	26	181		276
27 Stock of domestic corporations	27	469		502
28 Government obligations, etc.	28	126		129
29 Bank deposits bearing interest	29	1,920		2,049
30 Other interest-bearing assets (attach schedule)	30	750		813
31 Total. Add lines 22 through 30	31	2,160		2,321
32 Add columns (a) and (b), line 31	32			2,408
33 Mean of invested assets for the tax year. Enter one-half of line 32	33			2,408
34 Multiply line 33 by .0025	34			2,408
35 Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16	35	2,368		
36 Multiply line 33 by .0375	36	2,408		
37 Subtract line 36 from line 35. Do not enter less than zero	37	440		
38 Multiply line 37 by .25	38			440
39 Limitation on deduction for investment expenses. Add lines 34 and 38	39			2,412

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	151,406	13,474			
	b Interest exempt under section 103	15,959	460			
	c Subtract line 1b from line 1a					
	d Taxable interest. Subtract line 1c, column (b) from line 1c, column (a)			1d	122,462	
2 Dividends (Schedule C, line 14)			2	28,697		
3 Gross rents			3	2,364		
4 Gross royalties			4	*565		
5 Gross income from a trade or business, other than an insurance business, and from Form 4797			5	3,102		
6 Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			6	d		
7 Gain from Schedule D (Form 1120), line 14	INCOME.ADJ	*947	7	22,884		
8 Gross investment income. Add lines 1d through 7			8	181,196		
Deductions	9 Real estate taxes	OFF COMP	-	9	157	
	10 Other real estate expenses	SALARIES	*383	10	1,034	
	11 Depreciation (attach Form 4562)	REPAIRS	*2	11	1,040	
	12 Depletion	BAD DEBTS	d	RENTS PD	*6	-
	13 Trade or business deductions as provided in section 834(c)(8) (attach schedule)			13	2,074	
	14 Interest	TAXES PD	.220	CONTRIBUTIONS	-	29,374
	15 Other capital losses (Schedule G, line 12, column (g))			ADVERTISING	*4	*56
	16 Total. Add lines 9 through 15			PENS, PRFT SHR	-	33,736
	17 Investment expenses (attach schedule)			EMP BNFT PROG	*17	21,611
	18 Total deductions. Add lines 16 and 17			ESOP	-	55,900
	19 Subtract line 18 from line 8				19	125,296
	20 Dividends-received deduction (Schedule C, line 25)			DEDUCTION ADJ	*-307	13,089
	21 Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2	OTHER DEDUCTIONS	-	TOTAL AMORT	*7	116,545

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	*7,365		21,423
23 Mortgage loans		23	*11,552		*11,834
24 Collateral loans		24	164,108		169,014
25 Policy loans, including premium notes		25	*1,641		*1,983
26 Bonds of domestic corporations		26	175,044		198,892
27 Stock of domestic corporations		27	497,637		552,535
28 Government obligations, etc.		28	240,972		271,295
29 Bank deposits bearing interest		29	1,251,519		1,362,074
30 Other interest-bearing assets (attach schedule)		30	612,217		691,205
31 Total. Add lines 22 through 30		31	2,962,054		3,280,254
32 Add columns (a) and (b), line 31				32	6,242,129
33 Mean of invested assets for the tax year. Enter one-half of line 32				33	3,121,065
34 Multiply line 33 by .0025				34	7,803
35 Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16		35	69,697		
36 Multiply line 33 by .0375		36	117,040		
37 Subtract line 36 from line 35. Do not enter less than zero		37	15,356		
38 Multiply line 37 by .25				38	3,839
39 Limitation on deduction for investment expenses. Add lines 34 and 38				39	10,949

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	2,676
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	36
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	11
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	38
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs	7	-
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	d
9	Dividends from affiliated companies AFFIL DIV ADJ 119	9	
10	Other dividends from foreign corporations not included on lines 3, 6, 7, or 8	10	422
11	Income from controlled foreign corporations under subpart F (attach Forms 5471)	11	60
12	Foreign dividend gross-up (section 78)	12	82
13	Other dividends (attach schedule) IC-DISC DIV DIVIDEND ADJ *17	13	1,544
14	Total dividends. Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	14	3,198
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	d
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	2,665
24	Total. Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	24	2,197 SPCL DED ADJ d
25	Total deductions. Add line 23, column (b), and line 9, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	25	2,695

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	2,961,386
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	316,296
3	Dividends on debt-financed stock of domestic and foreign corporations	3	d
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4	5,791
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	2,111
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs	7	-
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	d
9	Dividends from affiliated companies AFFIL DIV ADJ 15,705,398	9	
10	Other dividends from foreign corporations not included on lines 3, 6, 7, or 8	10	1,759,398
11	Income from controlled foreign corporations under subpart F (attach Forms 5471)	11	498,245
12	Foreign dividend gross-up (section 78)	12	490,794
13	Other dividends (attach schedule) IC-DISC DIV DIVIDEND ADJ *-28	13	799,475
14	Total dividends. Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	14	6,841,631
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	d
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	2,299,412
24	Total. Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	24	1,635,235 SPCL DED ADJ d
25	Total deductions. Add line 23, column (b), and line 9, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	25	2,306,774

Schedule E Premiums Earned—Section 832 (see instructions)

1	Net premiums written		1	2,608
2	Unearned premiums on outstanding business at the end of the preceding tax year:			
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	2a 104		
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b 11		
c	Discounted unearned premiums attributable to title insurance	2c 17		
d	Enter 80% of all other unearned premiums (see instructions)	2d 1,970		
e	Total. Add lines 2a through 2d		2e	2,029
3	Total. Add lines 1 and 2e		3	2,624
4	Unearned premiums on outstanding business at the end of the current tax year:			
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	4a 105		
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b 20		
c	Discounted unearned premiums attributable to title insurance	4c 30		
d	Enter 80% of all other unearned premiums (see instructions)	4d 1,998		
e	Total. Add lines 4a through 4d		4e	2,073
5	Subtract line 4e from line 3		5	2,617
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)		6	d
7	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1		7	2,556

Schedule F Losses Incurred—Section 832 (see instructions)

1	Losses paid during the tax year (attach schedule)		1	2,659
2	Balance outstanding at the end of the current tax year for:			
a	Unpaid losses on life insurance contracts	2a 123		
b	Discounted unpaid losses	2b 2,452		
c	Total. Add lines 2a and 2b		2c	2,493
3	Add lines 1 and 2c		3	2,711
4	Balance outstanding at the end of the preceding tax year for:			
a	Unpaid losses on life insurance contracts	4a 101		
b	Discounted unpaid losses	4b 2,447		
c	Total. Add lines 4a and 4b		4c	2,471
5	Subtract line 4c from line 3		5	2,699
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year		6	650
7	Estimated salvage and reinsurance recoverable at the end of the current tax year		7	670
8	Losses incurred (line 5 plus line 6 less line 7)		8	2,697
9	Tax-exempt interest subject to section 832(b)(5)(B)	9 1,040		
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24)	10 2,197		
11	The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	11 9		
12	Total. Add lines 9, 10, and 11		12	1,397
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by .15		13	1,397
14	Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on Schedule A, line 26		14	2,559

Schedule E Premiums Earned—Section 832 (see instructions)

1	Net premiums written		1	833,946,403
2	Unearned premiums on outstanding business at the end of the preceding tax year:			
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	2a	116,213,762	
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b	8,937,777	
c	Discounted unearned premiums attributable to title insurance	2c	2,786,717	
d	Enter 80% of all other unearned premiums (see instructions)	2d	126,367,023	
e	Total. Add lines 2a through 2d	2e	263,565,341	
3	Total. Add lines 1 and 2e	3	1,050,696,843	
4	Unearned premiums on outstanding business at the end of the current tax year:			
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	4a	119,415,528	
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b	7,972,783	
c	Discounted unearned premiums attributable to title insurance	4c	2,680,325	
d	Enter 80% of all other unearned premiums (see instructions)	4d	126,055,950	
e	Total. Add lines 4a through 4d	4e	265,797,268	
5	Subtract line 4e from line 3	5	784,871,987	
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)	6	d	
7	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1	7	933,310,139	

Schedule F Losses Incurred—Section 832 (see instructions)

1	Losses paid during the tax year (attach schedule)		1	621,297,369
2	Balance outstanding at the end of the current tax year for:			
a	Unpaid losses on life insurance contracts	2a	21,402,393	
b	Discounted unpaid losses	2b	486,018,182	
c	Total. Add lines 2a and 2b	2c	514,767,943	
3	Add lines 1 and 2c	3	1,099,097,288	
4	Balance outstanding at the end of the preceding tax year for:			
a	Unpaid losses on life insurance contracts	4a	3,328,961	
b	Discounted unpaid losses	4b	492,320,600	
c	Total. Add lines 4a and 4b	4c	502,833,261	
5	Subtract line 4c from line 3	5	596,264,028	
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year	6	22,706,974	
7	Estimated salvage and reinsurance recoverable at the end of the current tax year	7	22,515,907	
8	Losses incurred (line 5 plus line 6 less line 7)	8	596,515,033	
9	Tax-exempt interest subject to section 832(b)(5)(B)	9	11,223,395	
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24)	10	1,635,235	
11	The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	11	2,715	
12	Total. Add lines 9, 10, and 11	12	12,856,431	
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by .15	13	1,928,465	
14	Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on Schedule A, line 26	14	674,753,580	

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		*25

(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)	*23				
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Schedule H Special Deduction And Ending Adjusted Surplus for Section 833 Organizations

(see instructions)

1	Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1	37
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims or in connection with the administration of cost-plus contracts	2	38
3	Total. Add lines 1 and 2	3	39
4	Multiply line 3 by .25	4	39
5	Beginning adjusted surplus	5	38
6	Special deduction. If you checked "No" on line 14 of Schedule I, enter -0- here, you cannot take the special deduction. All others subtract line 5 from line 4. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. (See instructions for limitation.)	6	15
7	Net operating loss deduction (Schedule A, line 36b)	7	67
8	Net exempt income:		
a	Adjusted tax-exempt income	8a	17
b	Adjusted dividends-received deduction	8b	30
9	Taxable income (Schedule A, line 37)	9	69
10	Ending adjusted surplus. Add lines 5 through 9	10	111

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	*69,670

(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)	*4,404				
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Schedule H Special Deduction And Ending Adjusted Surplus for Section 833 Organizations (see instructions)

1	Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1	210,051,422
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	17,612,126
3	Total. Add lines 1 and 2	3	227,663,482
4	Multiply line 3 by .25	4	56,915,871
5	Beginning adjusted surplus	5	50,872,645
6	Special deduction. If you checked "No" on line 14 of Schedule I, enter -0- here, you cannot take the special deduction. All others subtract line 5 from line 4. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. (See instructions for limitation.)	6	2,796,637
7	Net operating loss deduction (Schedule A, line 36b)	7	1,043,820
8	Net exempt income:		
a	Adjusted tax-exempt income	8a	96,948
b	Adjusted dividends-received deduction	8b	90,282
9	Taxable income (Schedule A, line 37)	9	305,252
10	Ending adjusted surplus. Add lines 5 through 9	10	55,189,747

Schedule I Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting:						
a	<input type="checkbox"/> Cash 144						
b	<input type="checkbox"/> Accrual 7,579						
c	<input type="checkbox"/> Other (specify) ▶ 1,060 _____						
2	Check box for kind of company:						
a	<input type="checkbox"/> Mutual 1,429						
b	<input type="checkbox"/> Stock 7,394						
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 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.						
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?						
	If "Yes," enter name and EIN of the parent corporation ▶ _____						
	EIN 362						
	NAME 381						
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)						
	If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.)						
	Enter percentage owned ▶ 6,132						
6	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:						
	(a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," enter:						
	(a) Percentage owned ▶ 175 and (b) Owner's country ▶ 175						
	(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 ▶ 146						
7	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses? YES						
8a	Enter the total unpaid losses shown on the corporation's annual statement:						
	(1) for the current tax year: \$ 6,024						
	(2) for the previous tax year: \$ 5,756						
b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:						
	(1) for the current tax year: \$ 1,781						
	(2) for the previous tax year: \$ 1,743						
9	Does the corporation discount any of the loss reserves shown on its annual statement?						
10	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ 1,482						
11	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here <input type="checkbox"/>						
	If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.						
12	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 36b, Schedule A.) . . . ▶ \$ 1,534						
13	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP YES						
14	If the corporation is a Blue Cross or Blue Shield organization described in section 833(c)(2), or other organization described in section 833(c)(3), did it meet the medical loss ratio (MLR) requirements of section 833(c)(5)? YES						

Schedule I Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting:			7	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
a	<input type="checkbox"/> Cash						
b	<input type="checkbox"/> Accrual			8a	Enter the total unpaid losses shown on the corporation's annual statement:		
c	<input type="checkbox"/> Other (specify) ▶ _____			(1)	for the current tax year: \$ <u>448,184,271</u>		
2	Check box for kind of company:			(2)	for the previous tax year: \$ <u>450,585,862</u>		
a	<input type="checkbox"/> Mutual			b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
b	<input type="checkbox"/> Stock			(1)	for the current tax year: \$ <u>82,199,016</u>		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)			(2)	for the previous tax year: \$ <u>84,837,242</u>		
	If "Yes," attach a schedule showing:			9	Does the corporation discount any of the loss reserves shown on its annual statement?		
	(a) name and employer identification number (EIN);			10	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ <u>11,609,088</u>		
	(b) percentage owned; and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			11	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here ▶ <input type="checkbox"/>		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?				If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
	If "Yes," enter name and EIN of the parent corporation ▶ _____			12	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 36b, Schedule A.) . . . ▶ \$ <u>84,715,244</u>		
	_____			13	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP		
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)			14	If the corporation is a Blue Cross or Blue Shield organization described in section 833(c)(2), or other organization described in section 833(c)(3), did it meet the medical loss ratio (MLR) requirements of section 833(c)(5)?		
	If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.)						
	Enter percentage owned ▶ _____						
6	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:						
	(a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," enter:						
	(a) Percentage owned ▶ _____ and (b) Owner's country ▶ _____						
	(c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶ _____						

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

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				7,672
2a Trade notes and accounts receivable			3,073	
b Less allowance for bad debts	()		(218)	
3 Inventories		32		36
4 U.S. government obligations				1,718
5 Tax-exempt securities (see instructions)				1,154
6 Other current assets (attach schedule)				6,438
7 Loans to shareholders				157
8 Mortgage and real estate loans				162
9 Other investments (attach schedule)				5,440
10a Buildings and other depreciable assets			1,424	
b Less accumulated depreciation	()		(1,162)	
11a Depletable assets			*12	
b Less accumulated depletion	()		(*10)	
12 Land (net of any amortization)				592
13a Intangible assets (amortizable only)			522	
b Less accumulated amortization	()		(464)	
14 Other assets (attach schedule)	ASSET ADJ			3,494
15 Total assets	410	7,747		8,472
Liabilities and Shareholders' Equity				
16 Accounts payable				4,105
17 Mortgages, notes, bonds payable in less than 1 year				436
18 Insurance liabilities (see instructions)		6,985		7,611
19 Other current liabilities (attach schedule)				4,756
20 Loans from shareholders				112
21 Mortgages, notes, bonds payable in 1 year or more				539
22 Other liabilities (attach schedule)				2,437
23 Capital stock: a Preferred stock			344	
b Common stock			6,558	6,739
24 Additional paid-in capital				4,218
25 Retained earnings—Appropriated (attach schedule)		361		518
26 Retained earnings—Unappropriated		7,648		8,349
27 Adjustments to shareholders' equity (attach schedule)				667
28 Less cost of treasury stock	LIAB ADJ	()	()	(258)
29 Total liabilities and shareholders' equity	571			8,472

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

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

1 Net income (loss) per books	6,944	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax per books	4,572	a Tax-exempt interest \$	570
3 Excess of capital losses over capital gains	1,211		4,750
4 Income subject to tax not recorded on books this year (itemize)	1,331	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 \$	61
a Depreciation \$	155	b Charitable contributions \$	
b Charitable contributions \$			2,524
c Travel and entertainment \$	361	9 Add lines 7 and 8	5,997
	2,475	10 Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9	6,643
6 Add lines 1 through 5	6,936		

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

1 Balance at beginning of year		5 Distributions: a Cash	1,870
2 Net income (loss) per books		b Stock	*8
3 Other increases (itemize)		c Property	*5
		6 Other decreases (itemize)	3,112
	3,192	7 Add lines 5 and 6	
4 Add lines 1, 2, and 3		8 Balance at end of year (line 4 less line 7)	

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

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				111,082,528
2a Trade notes and accounts receivable			183,857,903	
b Less allowance for bad debts	()		(1,906,505)	
3 Inventories		303,182		466,111
4 U.S. government obligations				151,433,635
5 Tax-exempt securities (see instructions)				404,949,716
6 Other current assets (attach schedule)				139,932,674
7 Loans to shareholders				2,087,186
8 Mortgage and real estate loans				90,594,461
9 Other investments (attach schedule)				1,436,152,466
10a Buildings and other depreciable assets			49,015,579	
b Less accumulated depreciation	()		(15,668,746)	
11a Depletable assets			*3,552,871	
b Less accumulated depletion	()		(*2,198,060)	
12 Land (net of any amortization)				1,129,880
13a Intangible assets (amortizable only)			87,029,800	
b Less accumulated amortization	()		(9,934,135)	
14 Other assets (attach schedule)	ASSET ADJ			189,006,024
15 Total assets	-5,811,112	2,735,809,477		2,814,772,275
Liabilities and Shareholders' Equity				
16 Accounts payable				77,993,545
17 Mortgages, notes, bonds payable in less than 1 year				12,923,068
18 Insurance liabilities (see instructions)		902,609,466		918,378,802
19 Other current liabilities (attach schedule)				285,767,123
20 Loans from shareholders				3,670,666
21 Mortgages, notes, bonds payable in 1 year or more				164,169,828
22 Other liabilities (attach schedule)				360,059,739
23 Capital stock: a Preferred stock			7,424,604	
b Common stock			38,289,535	45,640,877
24 Additional paid-in capital				463,229,294
25 Retained earnings—Appropriated (attach schedule)		56,364,661		62,093,085
26 Retained earnings—Unappropriated		523,663,228		492,628,832
27 Adjustments to shareholders' equity (attach schedule)				10,013,977
28 Less cost of treasury stock	LIAB ADJ	()		(72,882,935)
29 Total liabilities and shareholders' equity	-8,913,627			2,814,772,275

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	769,347	7	Income recorded on books this year not included in this return (itemize)	
2 Federal income tax per books	48,031	a	Tax-exempt interest \$ _____	17,248
3 Excess of capital losses over capital gains	11,667			
4 Income subject to tax not recorded on books this year (itemize) _____	41,621	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 \$ _____	570
a Depreciation \$ _____	923	b	Charitable contributions \$ _____	
b Charitable contributions \$ _____				
c Travel and entertainment \$ _____	773	9	Add lines 7 and 8	1,345,103
	322,222	10	Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9	-157,914
6 Add lines 1 through 5	1,190,499			

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

1 Balance at beginning of year		5	Distributions: a Cash	8,518,932
2 Net income (loss) per books			b Stock	*62,255
3 Other increases (itemize) _____			c Property	*190,667
		6	Other decreases (itemize) _____	82,520,437
	37,105,789	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

2011

Department of the Treasury Internal Revenue Service

Attach to Form 1120-PC. See separate instructions.

1,143 (1) Non-consolidated return 482 (3) Mixed 1120/L/PC group

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

120 65

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

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

- 1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
c Did the corporation prepare a non-tax-basis income statement for that period?
2a Enter the income statement period: Beginning 1,554 Ending 1,554
b Has the corporation's income statement been restated for the income statement period on line 2a?
c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
3a Is any of the corporation's voting common stock publicly traded?
b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock
c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

Table with columns for line items (4a, 5a, 5b, 6a, 6b, 7a, 7b, 7c, 8, 9, 10a, 10b, 10c, 11) and corresponding values. Includes sub-headers GAAP, IFRS, 10, STAT, OTHER.

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

Table with columns: Total Assets, Total Liabilities. Rows: a Included on Part I, line 4; b Removed on Part I, line 5; c Removed on Part I, line 6; d Included on Part I, 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**

*AMOUNTS IN THOUSANDS OF US DOLLARS

OMB No. 1545-1027

Department of the Treasury
Internal Revenue Service

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

2011

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 2011 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	31,871,289
b Indicate accounting standard used for line 4a (see instructions):		
5a Net income from nonincludible foreign entities (attach schedule)	5a	(2,545,461)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	760,158
6a Net income from nonincludible U.S. entities (attach schedule)	6a	(2,821,204)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	1,115,461
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	-33,457
c Net income (loss) of other includible corporations (attach schedule)	7c	-1,683,406
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	5,583,295
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	8,499,930
10a Intercompany dividend adjustments to reconcile to line 11 (attach schedule)	10a	d
b Other statutory accounting adjustments to reconcile to line 11 (attach schedule)	10b	-1,367,477
c Other adjustments to reconcile to amount on line 11 (attach schedule)	10c	1,806,684
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	44,152,630
12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.		

	Total Assets	Total Liabilities
a Included on Part I, line 4	2,023,638,302	1,453,553,950
b Removed on Part I, line 5	71,558,475	49,164,473
c Removed on Part I, line 6	-44,115,391	16,869,786
d Included on Part I, line 7	150,795,813	106,033,121

Name of corporation (common parent, if consolidated return)	Employer identification number
Corporation 2011 Line Item Counts (Estimated from SOI Sample)	
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-PC group (7) <input type="checkbox"/> 1120-PC eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

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

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Income (Loss) Items (Attach schedules for lines 1 through 11)				
1 Income (loss) from equity method foreign corporations	8	d	6	
2 Gross foreign dividends not previously taxed	227	27	14	232
3 Subpart F, QEF, and similar income inclusions		31	18	40
4 Section 78 gross-up		10	44	52
5 Gross foreign distributions previously taxed	d	d	d	
6 Income (loss) from equity method U.S. corporations	32	16	28	
7 U.S. dividends not eliminated in tax consolidation	978	393	116	983
8 Minority interest for includible corporations	d	-	d	
9 Income (loss) from U.S. partnerships	208	316	48	354
10 Income (loss) from foreign partnerships	14	25	d	25
11 Income (loss) from other pass-through entities	27	40	14	54
12 Items relating to reportable transactions (attach details)	d	d	d	6
13 Interest income (attach Form 8916-A)	1,711	719	932	1,695
14 Hedging transactions	5	d	d	5
15 Mark-to-market income (loss)	35	37	d	7
16 Premium income (attach schedule)	1,516	1,291	88	1,472
17 Sale versus lease (for sellers and/or lessors)	d	d	d	d
18 Section 481(a) adjustments		99	d	100
19 Income from a special loss discount account		70	d	73
20 Income recognition from long-term contracts	d	d	-	d
21 Original issue discount and other imputed interest	33	47	12	d
22 Reserved for future use				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	1,393	1,208	184	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		1,090	152	1,241
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		684	76	747
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		312	40	355
e Abandonment losses		11	d	15
f Worthless stock losses (attach details)		d	d	d
g Other gain/loss on disposition of assets		125	5	129
24 Capital loss limitation and carryforward used		421	107	517
25 Other income (loss) items with differences (attach schedule)	443	467	267	510
26 Total income (loss) items. Combine lines 1 through 25	1,777	1,553	1,165	1,779
27 Total expense/deduction items (from Part III, line 41)	1,766	1,596	1,671	1,698
28 Other items with no differences	1,672			1,671
29a Mixed groups, see instructions. All others, combine lines 26 through 28	N/A	N/A	N/A	N/A
b 1120 subgroup reconciliation totals	470	409	442	478
c Life insurance subgroup reconciliation totals	40	41	41	d
30 Reconciliation totals. Combine lines 29a through 29c	1,763	1,693	1,713	1,766

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

Name of corporation (common parent, if consolidated return)		Employer identification number
Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)		
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group		
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-PC group (7) <input type="checkbox"/> 1120-PC eliminations		
Name of subsidiary (if consolidated return)		Employer identification number

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

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Income (Loss) Items (Attach schedules for lines 1 through 11)				
1	-2,335	d	1,412	
2	939,483	37,425	-44,519	932,389
3		226,049	13,515	239,564
4		231,050	13,771	244,821
5	d	d	d	
6	234,456	-66,985	-167,239	
7	7,575,149	-251,178	-222,594	7,101,350
8	d	-	d	
9	1,257,699	137,792	22,796	1,418,287
10	114,696	6,520	d	148,631
11	84,549	2,630	-23,466	63,713
12	d	d	d	-14,187
13	40,184,062	-742,478	-11,229,800	28,212,097
14	9,386	d	d	37,191
15	36,280	-4,841	d	32,591
16	766,233,048	777,800	-334,830	766,676,452
17	d	d	d	d
18		313,519	d	315,117
19		1,243,376	d	1,259,219
20	d	d	-	d
21	196,695	118,602	-36,203	d
22				
23a	7,260,969	-5,793,344	-1,259,167	
b		10,599,166	955,698	11,571,585
c		-3,529,386	-97,159	-3,627,039
d		-38,908	-2,703	-43,128
e		-5,986	d	-10,996
f		d	d	d
g		43,393	161	43,639
24		-200,996	-65,120	-265,584
25	42,315,428	13,728,616	-533,602	55,509,800
26	867,119,467	16,885,698	-12,982,728	870,928,687
27	-396,857,053	-21,543,723	9,958,780	-408,492,805
28	-438,841,020			-438,839,033
29a	N/A	N/A	N/A	N/A
b	12,057,917	-293,101	-14,005,224	-8,053
c	1,984,210	1,283,692	257,039	d
30	44,160,649	-911,549	-15,970,573	24,687,933

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

Name of corporation (common parent, if consolidated return)	Employer identification number
Corporation 2011 Line Item Counts (Estimated from SOI Sample)	
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-PC group (7) <input type="checkbox"/> 1120-PC eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

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

	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	1,369	21	1,350	
2 U.S. deferred income tax expense	388	74	314	
3 State and local current income tax expense	333	114	38	326
4 State and local deferred income tax expense	27	17	9	
5 Foreign current income tax expense (other than foreign withholding taxes)	54	10	47	18
6 Foreign deferred income tax expense	d	-	d	
7 Foreign withholding taxes	67	7	59	25
8 Stock option expense	29	30	25	37
9 Other equity-based compensation	36	36	20	36
10 Meals and entertainment	1,033	10	1,028	1,029
11 Fines and penalties	331	d	338	28
12 Judgments, damages, awards, and similar costs	11	9	-	14
13 Parachute payments	-	-	-	-
14 Compensation with section 162(m) limitation	36	*15	16	30
15 Pension and profit-sharing	348	222	12	361
16 Other post-retirement benefits	161	133	14	148
17 Deferred compensation	187	231	12	147
18 Charitable contribution of cash and tangible property	485	69	52	463
19 Charitable contribution of intangible property	12	8	d	12
20 Charitable contribution limitation/carryforward		179	20	199
21 Write-off of premium receivables	78	25	-	76
22 Guarantee fund assessments	212	103	5	211
23 Current year acquisition or reorganization investment banking fees	d	d	d	5
24 Current year acquisition or reorganization legal and accounting fees	7	6	d	6
25 Current year acquisition/reorganization other costs	8	9	d	8
26 Amortization of acquisition, reorganization, and start-up costs	15	112	8	120
27 Amortization/impairment of goodwill, insurance in force, and ceding commissions	34	114	15	115
28 Other amortization or impairment write-offs	157	238	11	242
29 Discounting of unpaid losses (section 846) (attach schedule)	1,435	1,382	83	1,449
30 Reduction of loss deduction (section 832(b)(5)(B))		63	923	967
31 Depreciation	825	778	12	831
32 Bad debt expense and/or agency balances written off	412	205	7	391
33 Deduction from a special loss discount account		56	5	59
34 Corporate owned life insurance premiums	84	9	83	15
35 Purchase versus lease (for purchasers and/or lessees)	5	d	-	d
36 Interest expense (attach Form 8916-A)	408	77	36	420
37 Domestic production activities deduction		-	d	d
38 Research and development costs	8	8	d	16
39 Section 118 exclusion (attach schedule)	d	d	d	d
40 Other expense/deduction items with differences (attach schedule)	1,178	1,004	829	1,123
41 Total expense/deduction items. Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	1,764	1,593	1,670	1,696

Name of corporation (common parent, if consolidated return)	Employer identification number
Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)	
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-PC group (7) <input type="checkbox"/> 1120-PC eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

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

	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	9,214,492	26,190	-9,283,957	
2 U.S. deferred income tax expense	185,322	19,030	-204,366	
3 State and local current income tax expense	773,492	27,798	-144,534	656,754
4 State and local deferred income tax expense	29,713	-22,040	-7,674	
5 Foreign current income tax expense (other than foreign withholding taxes)	165,841	-2,909	-73,229	89,704
6 Foreign deferred income tax expense	d	-	d	
7 Foreign withholding taxes	8,219	-582	-14,492	-6,854
8 Stock option expense	168,845	-29,993	191,228	330,081
9 Other equity-based compensation	405,367	-8,428	135,092	532,031
10 Meals and entertainment	464,064	-113	-208,285	255,664
11 Fines and penalties	33,215	d	-33,370	-201
12 Judgments, damages, awards, and similar costs	55,947	-6,032	-	49,915
13 Parachute payments	-	-	-	-
14 Compensation with section 162(m) limitation	612,034	*-2,111	-10,129	599,794
15 Pension and profit-sharing	2,618,222	3,342,502	-49,411	5,910,293
16 Other post-retirement benefits	1,341,951	-183,292	-92,055	1,066,604
17 Deferred compensation	1,263,783	-147,777	-3,968	1,112,038
18 Charitable contribution of cash and tangible property	628,731	-31,899	6,603	603,435
19 Charitable contribution of intangible property	69,897	6,964	d	76,794
20 Charitable contribution limitation/carryforward		-198,792	-1,854	-200,646
21 Write-off of premium receivables	208,965	3,230	-	212,195
22 Guarantee fund assessments	71,197	-21,270	-354	49,766
23 Current year acquisition or reorganization investment banking fees	d	d	d	3,266
24 Current year acquisition or reorganization legal and accounting fees	3,712	-1,415	d	784
25 Current year acquisition/reorganization other costs	4,995	8,742	d	13,012
26 Amortization of acquisition, reorganization, and start-up costs	20,210	16,425	3,111	39,747
27 Amortization/impairment of goodwill, insurance in force, and ceding commissions	279,045	401,302	-15,133	665,214
28 Other amortization or impairment write-offs	668,803	-106,493	-25,848	536,461
29 Discounting of unpaid losses (section 846) (attach schedule)	109,247,847	2,806,818	-51,552	111,907,102
30 Reduction of loss deduction (section 832(b)(5)(B))		-5,580	-1,739,224	-1,648,951
31 Depreciation	3,864,726	1,234,961	-19,911	5,079,770
32 Bad debt expense and/or agency balances written off	896,085	189,647	-4,293	1,081,439
33 Deduction from a special loss discount account		1,108,806	1,935	1,110,741
34 Corporate owned life insurance premiums	-5,221	18,374	14,148	27,301
35 Purchase versus lease (for purchasers and/or lessees)	5,162	d	-	d
36 Interest expense (attach Form 8916-A)	1,509,033	317,870	30,990	1,857,892
37 Domestic production activities deduction		-	d	d
38 Research and development costs	288,104	43,183	d	331,195
39 Section 118 exclusion (attach schedule)	d	d	d	d
40 Other expense/deduction items with differences (attach schedule)	266,439,621	12,740,538	1,456,158	280,635,716
41 Total expense/deduction items. Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	401,544,499	21,505,801	-10,145,376	412,947,709

Form 1120-REIT

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

OMB No. 1545-1004

2011

Department of the Treasury Internal Revenue Service

For calendar year 2011 or tax year beginning 1,626, 2011, ending 267, 2011 CALENDAR YEAR FISCAL YEAR

Form header section containing: A Year of REIT status election, B Check if a: 1 REIT with 100% owned subsidiaries, 2 Personal holding co., F Check applicable box(es), G Identify the type of REIT, C Employer identification number 1,894, D Date REIT established 1,894, E Total assets 1,795, H PBA code 1,894.

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: 1 Dividends 294, 2 Interest 1,502, 3 Gross rents from real property 888, 4 Other gross rents 261, 5 Capital gain net income 370, 6 Net gain or (loss) from Form 4797 443, 7 Other income INCOME ADJ 102 986, 8 Total income 1,862.

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

Table with 21 rows: 9 Compensation of officers 82, 10 Salaries and wages 419, 11 Repairs and maintenance 745, 12 Bad debts 370, 13 Rents 230, 14 Taxes and licenses 1,419, 15 Interest 1,109, 16 Depreciation 926, 17 Advertising TOTAL AMORT 940 622, 18 Other deductions DEDUCTION ADJ 42 1,829, 19 Total deductions 1,858, 20 Taxable income before net operating loss deduction 1,894, 21 Less: a Net operating loss deduction 104, b Total deduction for dividends paid 1,096, c Section 857(b)(2)(E) deduction - 1,124.

Tax and Payments

Table with 28 rows: 22 Real estate investment trust taxable income 24, 23 Total tax 64, 24 Payments: a 2010 overpayment 20, b 2011 estimated tax payments 19, c Less 2011 refund applied 33, d Tax deposited 14, e Credits: (1) Form 2439 *8, (2) Form 4136 d *10, f Refundable credits 52, 25 Estimated tax penalty 17, 26 Tax due 40, 27 Overpayment 40, 28 Enter amount of line 27 you want: Credited to 2012 estimated tax 25, Refunded 15.

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

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

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

For calendar year 2011 or tax year beginning 2011, ending 2011, ending

2011

Department of the Treasury Internal Revenue Service

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., F Check applicable box(es), G Identify the type of REIT, C Employer identification number, D Date REIT established, E Total assets, H PBA code.

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

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

Table with 8 rows for income items: 1 Dividends, 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 28 rows for tax and payments: 22 Real estate investment trust taxable income, 23 Total tax, 24 Payments: a 2010 overpayment, b 2011 estimated tax payments, c Less 2011 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.

Signature section: Sign Here, Signature of officer, Date, Title.

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

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

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

1	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach 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	17		
b	Subtract line 2a from line 1c	2b			
c	Multiply line 2b by 95%	2c			
3	Enter income on line 1c from sources referred to in section 856(c)(2)	3		1,818	
4	Subtract line 3 from line 2c. (If zero or less, enter -0-.)	4			
5	Multiply line 1c by 75%	5			
6	Enter income on line 1c from sources referred to in section 856(c)(3)	6		1,812	
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		138
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		181
5	Deficiency dividends (section 860) (Attach Form 976)	5		
6	Total dividends paid. Add lines 1 through 5	6		1,101
7	Total deduction for dividends paid. If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 6 here and on line 21b of page 1	7		

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

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

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

1a	Enter total income from Part I, line 8	1a			
b	Enter total income from foreclosure property from Part II, line 3	1b	d		
c	Total. Add lines 1a and 1b	1c			
2a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	2a	100,067		
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		141,443,012	
4	Subtract line 3 from line 2c. (If zero or less, enter -0-.)	4			
5	Multiply line 1c by 75%	5			
6	Enter income on line 1c from sources referred to in section 856(c)(3)	6		142,510,406	
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	1,370,622
3	Dividends declared in October, November, or December deemed paid on December 31 under section 857(b)(9)	3	
4	Consent dividends (attach Forms 972 and 973)	4	2,967,888
5	Deficiency dividends (section 860) (Attach Form 976)	5	
6	Total dividends paid. Add lines 1 through 5	6	46,048,018
7	Total deduction for dividends paid. If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 6 here and on line 21b of page 1	7	

Schedule J Tax Computation (see instructions)

1	Check if the REIT is a member of a controlled group (attach Schedule O (Form 1120)) <input type="checkbox"/>								581
Important: Members of a controlled group, see instructions.									
2a	Tax on REIT taxable income	INCM.TAX ADJ	d	2a		23			
b	Tax from Part II, line 6			2b		d			
c	Tax from Part III, line 16			2c		-			
d	Tax from Part IV, line 3			2d		d			
e	Tax imposed under section 857(b)(7)(A) (see instructions)			2e		-			
f	Tax imposed under sections <input type="checkbox"/> 856(c)(7) and <input type="checkbox"/> 856(g)(5)			2f		-			
g	Alternative minimum tax (attach Form 4626)			2g		30			
h	Income tax. Add lines 2a through 2g	FRN CR ORIG FRN CR ADJ					2h		59
3a	Foreign tax credit (attach Form 1118)	-		3a		-			
b	Credit from Form 8834, line 30 (attach Form 8834)			3b		-			
c	General business credit (attach Form 3800)			3c		d			
d	Other credits (attach schedule—see instructions)			3d		-			
e	Total credits. Add lines 3a through 3d						3e		d
4	Subtract line 3e from line 2h						4		59
5	Personal holding company tax (attach Schedule PH (Form 1120))			RCPTR IEC		d	5		-
6	Other taxes. Check if from:	FORM 4255		FORM 8611		-	6		
7	Total tax. Add lines 4 through 6. Enter here and on line 23, page 1	TOT TX AD.	d				7		64

Schedule K Other Information (see instructions)

1	Check method of accounting:	Yes	No	5	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:	Yes	No
a	<input type="checkbox"/> Cash				(a) the total voting power of all classes of stock of the REIT entitled to vote, or (b) the total value of 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? (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		
	EIN				If so, the REIT may have to file Form 8281.		
	NAME			8	Enter the amount of tax-exempt interest received or accrued during the tax year		
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 sec 856(h).)				▶ \$		
	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.)		
					▶ \$		

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	d	2a	28,181	
b	Tax from Part II, line 6		2b	d	
c	Tax from Part III, line 16		2c	-	
d	Tax from Part IV, line 3		2d	d	
e	Tax imposed under section 857(b)(7)(A) (see instructions)		2e	-	
f	Tax imposed under sections <input type="checkbox"/> 856(c)(7) and <input type="checkbox"/> 856(g)(5)		2f	-	
g	Alternative minimum tax (attach Form 4626)		2g	3,082	
h	Income tax. Add lines 2a through 2g FRN CR ORIG FRN CR ADJ		2h	32,145	
3a	Foreign tax credit (attach Form 1118)	-	3a	-	
b	Credit from Form 8834, line 30 (attach Form 8834)		3b	-	
c	General business credit (attach Form 3800)		3c	d	
d	Other credits (attach schedule—see instructions)		3d	-	
e	Total credits. Add lines 3a through 3d		3e	d	
4	Subtract line 3e from line 2h		4	32,126	
5	Personal holding company tax (attach Schedule PH (Form 1120))	RCPTR QEV	5	-	
6	Other taxes. Check if from: FORM 4255	RCPTR IEC	6	-	
7	Total tax. Add lines 4 through 6. Enter here and on line 23, page 1	FORM 8611	7	35,499	
		TOT TX AD.			

Schedule K Other Information (see instructions)

	Yes	No		Yes	No
1	Check method of accounting:		5	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:	
a	<input type="checkbox"/>	Cash		(a) the total voting power of all classes of stock of the REIT entitled to vote, or (b) the total value of all classes of stock of the REIT? If "Yes," enter: . . .	
b	<input type="checkbox"/>	Accrual	a	Percentage owned <input type="checkbox"/>	
c	<input type="checkbox"/>	Other (specify) <input type="checkbox"/>	b	Owner's country <input type="checkbox"/>	
2	At the end of the tax year, did the REIT own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		c	The REIT may have to file Form 5472. Enter number of Forms 5472 attached <input type="checkbox"/>	
	If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		6	During this tax year, did the REIT pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the REIT's current and accumulated earnings and profits? (See sections 301 and 316.)	
3	Is the REIT a subsidiary in a parent-subsidiary controlled group?			If "Yes," file Form 5452.	
	If "Yes," enter the name and EIN of the parent corporation <input type="checkbox"/>		7	Check this box if the REIT issued publicly offered debt instruments with original issue discount <input type="checkbox"/>	
				If so, the REIT may have to file Form 8281.	
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the REIT's voting stock? (For rules of attribution, see section 856(h).)		8	Enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> \$ 2,620	
	If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 3 above.) Enter percentage owned <input type="checkbox"/>		9	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.) <input type="checkbox"/> \$ 31,077,810	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				1,510
2a	Trade notes and accounts receivable			936	
b	Less allowance for bad debts	()		(362)	
3	U.S. government obligations				16
4	Tax-exempt securities (see instructions)				-
5	Other current assets (attach schedule)				1,080
6	Loans to shareholders				21
7	Mortgage and real estate loans				278
8	Other investments (attach schedule)				1,091
9a	Buildings and other depreciable assets			838	
b	Less accumulated depreciation	()		(667)	
10	Land (net of any amortization)				789
11a	Intangible assets (amortizable only)			778	
b	Less accumulated amortization	()		(724)	
12	Other assets (attach schedule)				751
13	Total assets	ASSET ADJ 157	1,539		1,795

Liabilities and Shareholder's Equity					
14	Accounts payable				1,047
15	Mortgages, notes, bonds payable in less than 1 year				236
16	Other current liabilities (attach schedule)				1,070
17	Loans from shareholders				47
18	Mortgages, notes, bonds payable in 1 year or more				833
19	Other liabilities (attach schedule)				836
20	Capital stock: a Preferred stock			987	
	b Common stock			1,262	1,441
21	Additional paid-in capital				1,445
22	Retained earnings—Appropriated (attach schedule)		18		8
23	Retained earnings—Unappropriated		1,481		1,718
24	Adjustments to shareholders' equity (see instructions—attach schedule)				187
25	Less cost of treasury stock	LIAB ADJ ()			(71)
26	Total liabilities and shareholders' equity	40			1,795

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)					
1	Net income (loss) per books	1,874		7	Income recorded on books this year not included on this return (itemize):
2a	Federal income tax \$				Tax-exempt interest \$ 5
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 \$ ()				1,016
c	Balance	65		8	Deductions on this return not charged against book income this year (itemize):
3	Excess of capital losses over capital gains	98		a	Depreciation . \$ 466
4	Income subject to tax not recorded on books this year (itemize):	917		b	Net operating loss deduction (line 21a, page 1) \$
5	Expenses recorded on books this year not deducted on this return (itemize):			c	Deduction for dividends paid (line 21b, page 1) \$
a	Depreciation . . . \$ 362				1,621
b	Section 4981 tax . . . \$			9	Net income from foreclosure property
c	Travel and entertainment \$ 489			10	Net income from prohibited transactions
		1,302		11	Add lines 7 through 10
6	Add lines 1 through 5	1,883		12	REIT taxable income (line 22, page 1)— line 6 less line 11
					1,153

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)					
1	Balance at beginning of year			5	Distributions: a Cash
2	Net income (loss) per books				b Stock
3	Other increases (itemize):				c Property
					17
		353		6	Other decreases (itemize):
4	Add lines 1, 2, and 3			7	Add lines 5 and 6
				8	Balance at end of year (line 4 less line 7)
					1,376
					27
					491

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				63,835,962
2a	Trade notes and accounts receivable			57,717,066	
b	Less allowance for bad debts	()		(2,387,757)	
3	U.S. government obligations				1,893,667
4	Tax-exempt securities (see instructions)				-
5	Other current assets (attach schedule)				26,267,005
6	Loans to shareholders				1,974,602
7	Mortgage and real estate loans				371,098,794
8	Other investments (attach schedule)				439,028,794
9a	Buildings and other depreciable assets			438,847,951	
b	Less accumulated depreciation	()		(88,363,930)	
10	Land (net of any amortization)				107,303,267
11a	Intangible assets (amortizable only)			18,681,931	
b	Less accumulated amortization	()		(6,986,067)	
12	Other assets (attach schedule)				47,568,577
13	Total assets	ASSET ADJ -1,893,409	2,575,303,522		1,474,586,450
Liabilities and Shareholder's Equity					
14	Accounts payable				10,817,463
15	Mortgages, notes, bonds payable in less than 1 year				77,676,626
16	Other current liabilities (attach schedule)				52,699,835
17	Loans from shareholders				2,016,467
18	Mortgages, notes, bonds payable in 1 year or more				295,763,956
19	Other liabilities (attach schedule)				158,743,330
20	Capital stock: a Preferred stock			39,662,843	
	b Common stock			80,688,141	121,316,322
21	Additional paid-in capital				890,752,348
22	Retained earnings—Appropriated (attach schedule)		115,805		406,396
23	Retained earnings—Unappropriated		-116,403,414		-134,039,185
24	Adjustments to shareholders' equity (see instructions—attach schedule)				2,734,472
25	Less cost of treasury stock	LIAB ADJ ()			(3,275,224)
26	Total liabilities and shareholders' equity	-1,026,356			1,474,586,450

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)					
1	Net income (loss) per books	35,261,686	7	Income recorded on books this year not included on this return (itemize):	
2a	Federal income tax \$			Tax-exempt interest \$	1,688
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 ▶	62,636	a	Depreciation \$	2,767,680
3	Excess of capital losses over capital gains	1,167,861	b	Net operating loss deduction (line 21a, page 1) \$	
4	Income subject to tax not recorded on books this year (itemize):	16,013,503	c	Deduction for dividends paid (line 21b, page 1) \$	57,453,147
5	Expenses recorded on books this year not deducted on this return (itemize):		9	Net income from foreclosure property	d
a	Depreciation \$	3,221,464	10	Net income from prohibited transactions	d
b	Section 4981 tax \$		11	Add lines 7 through 10	83,894,397
c	Travel and entertainment \$	11,328	12	REIT taxable income (line 22, page 1)— line 6 less line 11	-9,683,306
		22,029,415			
6	Add lines 1 through 5	74,210,335			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)					
1	Balance at beginning of year		5	Distributions: a Cash	42,763,191
2	Net income (loss) per books			b Stock	180,543
3	Other increases (itemize):			c Property	5,730,541
			6	Other decreases (itemize):	14,586,602
		15,305,272	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Form 1120-RIC

U.S. Income Tax Return for Regulated Investment Companies

OMB No. 1545-1010

For calendar year 2011 or tax year beginning 4,848, 2011, and ending 9,272, 20

2011

Department of the Treasury Internal Revenue Service

CALENDAR YEAR FISCAL YEAR

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

Check applicable boxes section for fund type and compliance status.

Part I - Investment Company Taxable Income (see instructions)

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

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

Signature section for officer and preparer, including title and date fields.

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

Paid Preparer Use Only section with fields for name, address, signature, and contact information.

Form 1120-RIC

U.S. Income Tax Return for Regulated Investment Companies

For calendar year 2011 or tax year beginning , 2011, and ending , 20

2011

Department of the Treasury Internal Revenue Service

See separate instructions.

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

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

Part I - Investment Company Taxable Income (see instructions)

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

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

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

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

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

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

1	Net capital gain from Schedule D (Form 1120), line 13 (attach Schedule D (Form 1120))	1	
2	Capital gain dividends from Schedule A, line 8b	2	4,288
3	Amount subject to tax. Subtract line 2 from line 1	3	
4	Capital gains tax. Multiply line 3 by 35% (.35). Enter tax here and on line 2b, Schedule J	4	

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

	(a) Ordinary dividends		(b) Capital gain dividends	
	1			
1 Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends deemed paid in the preceding tax year under section 852(b)(7) or 855(a), or deficiency dividends as defined in section 860(f)	1			
2 Dividends paid in the 12-month period following the close of the tax year that the fund elects to treat as paid during the tax year under section 855(a)	2	7,672		
3 Dividends declared in October, November, or December and deemed paid on December 31 under section 852(b)(7)	3			
4 Consent dividends (section 565) (attach Forms 972 and 973)	4			
5 Deficiency dividends (section 860) (attach Form 976)	5			
6 Foreign tax paid deduction (section 853(b)(1)(B)), if applicable	6			
7 Credits from tax credit bonds distributed to shareholders (see instructions)	7			
8 Deduction for dividends paid:				
a Ordinary dividends. Add lines 1 through 7 of column (a). Enter here and on line 25, Part I	8a			
b Capital gain dividends. Add lines 1 through 5 of column (b). Enter here and on line 2, Part II, above	8b			

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

1	Did the fund qualify under section 852(b)(5) to pay exempt-interest dividends for 2011?	<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	1,662

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"/>		193
2a	Tax on investment company taxable income	2a	185	
b	Tax on undistributed net capital gain (from Part II, line 4)	2b	60	
c	Alternative minimum tax (attach Form 4626)	2c	-	
d	Income tax. Add lines 2a through 2c	2d	205	
3a	Foreign tax credit (attach Form 1118)	3a	-	
b	Credit from Form 8834, line 30 (attach Form 8834)	3b	-	
c	General business credit (attach Form 3800)	3c	-	
d	Other credits (attach schedule—see instructions)	3d	d	
e	Total credits. Add lines 3a through 3d	3e	d	
4	Subtract line 3e from line 2d	4	202	
5	Personal holding company tax (attach Schedule PH (Form 1120))	5	-	
6	Other taxes. Check if from: <input type="checkbox"/> FORM 4255	6	-	
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 27	7	239	

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

1	Net capital gain from Schedule D (Form 1120), line 13 (attach Schedule D (Form 1120))	1	
2	Capital gain dividends from Schedule A, line 8b	2	79,405,089
3	Amount subject to tax. Subtract line 2 from line 1	3	
4	Capital gains tax. Multiply line 3 by 35% (.35). Enter tax here and on line 2b, Schedule J	4	

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

	(a) Ordinary dividends		(b) Capital gain dividends	
	1			
1 Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends deemed paid in the preceding tax year under section 852(b)(7) or 855(a), or deficiency dividends as defined in section 860(f)				
2 Dividends paid in the 12-month period following the close of the tax year that the fund elects to treat as paid during the tax year under section 855(a)	65,033,822			
3 Dividends declared in October, November, or December and deemed paid on December 31 under section 852(b)(7)				
4 Consent dividends (section 565) (attach Forms 972 and 973)				
5 Deficiency dividends (section 860) (attach Form 976)				
6 Foreign tax paid deduction (section 853(b)(1)(B)), if applicable				
7 Credits from tax credit bonds distributed to shareholders (see instructions)				
8 Deduction for dividends paid:				
a Ordinary dividends. Add lines 1 through 7 of column (a). Enter here and on line 25, Part I	8a			
b Capital gain dividends. Add lines 1 through 5 of column (b). Enter here and on line 2, Part II, above	8b			

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

1 Did the fund qualify under section 852(b)(5) to pay exempt-interest dividends for 2011?	▶ <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	21,683,780	

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	2,775		
b Tax on undistributed net capital gain (from Part II, line 4)	d	2b	1,257		
c Alternative minimum tax (attach Form 4626)		2c	-		
d Income tax. Add lines 2a through 2c	FRN CR ORIG	FRN CR ADJ		2d	4,032
3a Foreign tax credit (attach Form 1118)	-	-	3a		
b Credit from Form 8834, line 30 (attach Form 8834)			3b		
c General business credit (attach Form 3800)			3c		
d Other credits (attach schedule—see instructions)			3d	d	
e Total credits. Add lines 3a through 3d				3e	
4 Subtract line 3e from line 2d	RCPTR QEV	-		4	4,032
5 Personal holding company tax (attach Schedule PH (Form 1120))	RCPTR IEC	56		5	-
6 Other taxes. Check if from: <input type="checkbox"/> FORM 4255	-	FORM 8611		6	
7 Total tax. Add lines 4 through 6. Enter here and on page 1, line 27	TOT TX ADJ	384		7	4,471

Schedule K Other Information (see instructions)

Yes No

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

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

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

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

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

.....

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

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

.....

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

If "Yes," enter:

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

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

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

If "Yes," file Form 5452.

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

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

- 8 Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ \$ 26,981,023

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

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

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

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

If the election is made, enter the amounts deferred:

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

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				6,876
2a	Trade notes and accounts receivable			9,368	
b	Less allowance for bad debts	()		(*5)	
3	U.S. government obligations				1,442
4	Tax-exempt securities (see instructions)				1,036
5	Other current assets (attach schedule)				12,274
6	Loans to shareholders				28
7	Mortgage and real estate loans				d
8	Other investments (attach schedule)				12,020
9a	Buildings and other fixed depreciable assets			25	
b	Less accumulated depreciation	()		(25)	
10	Land (net of any amortization)				-
11a	Intangible assets (amortizable only)			1,824	
b	Less accumulated amortization	()		(1,818)	
12	Other assets (attach schedule)				1,419
13	Total assets	ASSET ADJ 432	11,506		13,404
Liabilities and Shareholder's Equity					
14	Accounts payable				9,918
15	Mortgages, notes, bonds payable in less than 1 year.				433
16	Other current liabilities (attach schedule)				12,038
17	Loans from shareholders				d
18	Mortgages, notes, bonds payable in 1 year or more				25
19	Other liabilities (attach schedule)				614
20	Capital stock				5,656
21	Additional paid-in capital				12,339
22	Retained earnings - Appropriated (attach schedule)		804		590
23	Retained earnings - Unappropriated		11,302		12,784
24	Adjustments to shareholders' equity (attach schedule)				63
25	Less cost of treasury stock			(50)	
26	Total liabilities and shareholders' equity	LIAB ADJ 33			13,404

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	14,066	7 Income recorded on books this year not included on this return (itemize):
2	Federal income tax (less built-in gains tax)	153	Tax exempt interest \$ 1,769
3	Excess of capital losses over capital gain	3,939	
4	Income subject to tax not recorded on books this year (itemize):		8,124
	-----	7,404	8 Deductions on this return not charged against book income this year (itemized):
5	Expenses recorded on books this year not deducted on this return (itemize):		a Depreciation . . . \$ 55
a	Depreciation . . . \$ 29		b Deduction for dividends paid (line 25, Part I) . \$
b	Expenses allocable to tax-exempt interest income \$		
c	Section 4982 tax . . . \$		13,488
d	Travel and entertainment \$ 10		9 Net capital gain from Form 2438, line 9a
	-----	11,606	10 If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 13. Otherwise, enter -0-
6	Add lines 1 through 5	14,076	11 Add line 7 through 10
			12 Investment company taxable income (line 26, Part I)-line 6 less line 11
			2,303

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

	-----	5,934	6 Other decreases (itemize):
4	Add lines 1, 2, and 3		3,827
			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				58,003,388
2a	Trade notes and accounts receivable			171,290,870	
b	Less allowance for bad debts	()		(*1,141)	
3	U.S. government obligations				1,256,039,971
4	Tax-exempt securities (see instructions)				767,385,649
5	Other current assets (attach schedule)				199,008,158
6	Loans to shareholders				274,820
7	Mortgage and real estate loans				d
8	Other investments (attach schedule)				12,476,387,243
9a	Buildings and other fixed depreciable assets			27,639	
b	Less accumulated depreciation	()		(15,801)	
10	Land (net of any amortization)				-
11a	Intangible assets (amortizable only)			166,251	
b	Less accumulated amortization	()		(78,154)	
12	Other assets (attach schedule)				3,191,888
13	Total assets	ASSET ADJ 246,742	15,045,027,444		14,931,940,149
Liabilities and Shareholder's Equity					
14	Accounts payable				468,961,592
15	Mortgages, notes, bonds payable in less than 1 year.				13,754,687
16	Other current liabilities (attach schedule)				269,952,068
17	Loans from shareholders				d
18	Mortgages, notes, bonds payable in 1 year or more				2,171,578
19	Other liabilities (attach schedule)				16,790,888
20	Capital stock				1,035,818,150
21	Additional paid-in capital				13,170,572,330
22	Retained earnings - Appropriated (attach schedule)		105,652,274		70,576,985
23	Retained earnings - Unappropriated		-1,303,003		-115,945,333
24	Adjustments to shareholders' equity (attach schedule)				991,858
25	Less cost of treasury stock	LIAB ADJ ()	()		(750,575)
26	Total liabilities and shareholders' equity	-1,122,208			14,931,940,149

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	293,016,764	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax (less built-in gains tax)	89,273		Tax exempt interest \$ 25,916,671	
3	Excess of capital losses over capital gain	39,254,697			199,357,086
4	Income subject to tax not recorded on books this year (itemize):		8	Deductions on this return not charged against book income this year (itemized):	
	-----	40,978,878	a	Depreciation . . . \$ 1,657,154	
5	Expenses recorded on books this year not deducted on this return (itemize):		b	Deduction for dividends paid (line 25, Part I) . \$ -----	620,269,287
a	Depreciation . . . \$ 34,600		9	Net capital gain from Form 2438, line 9a	93,832
b	Expenses allocable to tax-exempt interest income \$ -----		10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 13. Otherwise, enter -0-	79,420,553
c	Section 4982 tax . . . \$ -----		11	Add line 7 through 10	899,772,430
d	Travel and entertainment \$ 295		12	Investment company taxable income (line 26, Part I)-line 6 less line 11 .	-3,730,109
	-----	522,707,120			
6	Add lines 1 through 5	896,114,513			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)					
1	Balance at beginning of year		5	Distributions: a Cash	303,391,789
2	Net income (loss) per books			b Stock	47,078
3	Other increases (itemize):			c Property	d
	-----		6	Other decreases (itemize):	233,481,166
	-----	141,481,316	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Form 1120S

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

2011

Department of the Treasury Internal Revenue Service

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

CALENDAR YEAR

tions.

FISCAL YEAR

For calendar year 2011 or tax year beginning 3,968,971, 2011, ending 189,601, 20

Form header section including A S election effective date (4,158,572), B Business activity code number, C Check if Sch. M (41,596), D Employer identification number (4,158,572), E Date incorporated (4,158,572), F Total assets (3,146,873)

G Is the corporation electing to be an S corporation beginning with this tax year? 190,583 If "Yes," attach Form 2553 if not already filed
H Check if: (1) 152,882 (2) 27,374 (3) Address change (4) Amended return (5) 962 on or revocation
I Enter the number of shareholders who were shareholders during any part of the tax year 4,158,572

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

Main table with columns for Income, Deductions, and Tax and Payments. Includes rows for Merchant card and third-party payments, Gross receipts, Total income (75,086), Deductions (75,165), and Tax and Payments (35,402).

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

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

Paid Preparer Use Only section including Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, Firm's name, Firm's EIN, Firm's address, and PAID PREPARER 3,899,738.

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

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

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

2011

For calendar year 2011 or tax year beginning _____, 2011, ending _____, 20

A S election effective date	TYPE OR PRINT	Name Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)	D Employer identification number
B Business activity code number (see instructions)		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date incorporated
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code	F Total assets (see instructions) \$ 3,441,159,883

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

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

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

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

Income	1a Merchant card and third-party payments. For 2011, enter -0-	1a	20,309,171		
	b Gross receipts or sales not reported on line 1a (see instructions)	1b	5,787,599,693		
	c Total. Add lines 1a and 1b	1c	6,172,825,230		
	d Returns and allowances plus any other adjustments (see instructions)	1d	46,095,347		
	e Subtract line 1d from line 1c				1e
	2 Cost of goods sold (attach Form 1125-A)				2
3 Gross profit. Subtract line 2 from line 1e				3	2,303,834,934
4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)				4	13,300,128
5 Other income (loss) (see instructions—attach statement)				5	121,344,314
6 Total income (loss). Add lines 3 through 5 INCOME ADJ			-10,338,497 ▶	6	2,428,140,880
Deductions (see instructions for limitations)	7 Compensation of officers	7			235,037,095
	8 Salaries and wages (less employment credits)	8			639,753,930
	9 Repairs and maintenance	9			39,171,195
	10 Bad debts	10			13,793,266
	11 Rents	11			159,846,339
	12 Taxes and licenses	12			123,500,386
	13 Interest	13			44,022,709
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14			109,851,286
	15 Depletion (Do not deduct oil and gas depletion.)	15			826,821
	16 Advertising	16			48,948,327
	17 Pension, profit-sharing, etc., plans	17			24,346,338
	18 Employee benefit programs ESOP DIV	18		128,851	57,941,692
	19 Other deductions (attach statement) TOTAL AMORT	19		10,399,825	649,927,245
	20 Total deductions. Add lines 7 through 19 DEDUCTION ADJ	20		-11,334,467 ▶	2,135,632,162
	21 Ordinary business income (loss). Subtract line 20 from line 6	21			292,508,717
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a	66,458		TAX PMT ADJ
	b Tax from Schedule D (Form 1120S)	22b	241,042		6,020
	c Add lines 22a and 22b (see instructions for additional taxes) INCM TAX ADJ	22c			313,520
	23a 2011 estimated tax payments and 2010 overpayment credited to 2011	23a	315,852		TOTAL TAX ADJ
	b Tax deposited with Form 7004	23b	70,159		*187
	c Credit for federal tax paid on fuels (attach Form 4136)	23c	155,197		
	d Add lines 23a through 23c FORM 4255	23d		-	541,682
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>	24			1,249
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed	25			54,793
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	26			281,519
27 Enter amount from line 26 Credited to 2012 estimated tax ▶ 86,919 Refunded ▶	27			194,600	

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)? <input type="checkbox"/> Yes <input type="checkbox"/> No
--

Paid Preparer Use Only

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

Schedule B Other Information (see instructions)		NUM F8865	383	Yes	No
1	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ _____				
2	See the instructions and enter the: 2,720,312 1,208,798 97,516 a Business activity ▶ 4,094,075 b Product or service ▶ 4,086,422				
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a qualified subchapter S subsidiary election made?				33,375
4	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction? YES 7,299 NO 4,151,273				
5	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.				
6	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$ 15,556				
7	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ 55,923				
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 & M YES 2,083,426 NO 2,075,147				
9	During the tax year, was a qualified subchapter S subsidiary election terminated or reinstated? YES 22,486 NO 4,136,087				
10a	Did the corporation make any payments in 2011 that would require it to file Form(s) 990-B, 990-E, or 990-T? YES - NO -				
b	If "Yes," did the corporation file or will it file all required Forms 1099? YES - NO -				

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	3,952,069
	2 Net rental real estate income (loss) (attach Form 8825)	2	296,202
	3a Other gross rental income (loss) 3a 22,422		
	b Expenses from other rental activities (attach statement) 3b 8,770		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	23,536
	4 Interest income	4	886,426
	5 Dividends: a Ordinary dividends 5a 118,469		
	b Qualified dividends 5b 75,446		
	6 Royalties	6	18,789
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	49,678
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	106,291	
b Collectibles (28%) gain (loss) 8b 3,948			
c Unrecaptured section 1250 gain (attach statement) 8c 23,198			
9 Net section 1231 gain (loss) (attach Form 4797)	9	205,618	
10 Other income (loss) (see instructions) . . . Type ▶	10	41,776	

Schedule B Other Information (see instructions)		Yes	No
1	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ _____		
2	See the instructions and enter the: a Business activity ▶ _____ b Product or service ▶ _____		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a qualified subchapter S subsidiary election made?		
4	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
5	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
6	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$ 74,099,990		
7	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ 99,841,225		
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 & M.		
9	During the tax year, was a qualified subchapter S subsidiary election terminated or		
10a	Did the corporation make any payments in 2011 that would require it to file Form(s) 1099?		
b	If "Yes," did the corporation file or will it file all required Forms 1099?		

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	292,206,429
	2 Net rental real estate income (loss) (attach Form 8825)	2	8,579,963
	3a Other gross rental income (loss)	3a	5,299,505
	b Expenses from other rental activities (attach statement)	3b	4,297,032
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	1,002,492
	4 Interest income	4	10,930,174
	5 Dividends: a Ordinary dividends	5a	7,771,965
	b Qualified dividends	5b	6,577,341
	6 Royalties	6	2,292,729
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	716,703
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	51,634,445	
b Collectibles (28%) gain (loss)	8b	169,858	
c Unrecaptured section 1250 gain (attach statement)	8c	1,793,068	
9 Net section 1231 gain (loss) (attach Form 4797)	9	19,588,813	
10 Other income (loss) (see instructions) . . . Type ▶	10	6,997,779	

		Shareholders' Pro Rata Share Items (continued)	Total amount	
Deductions	11	Section 179 deduction (<i>attach Form 4562</i>)	11	596,172
	12a	Contributions	12a	1,160,869
	b	Investment interest expense	12b	24,771
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	9,760
	d	Other deductions (<i>see instruction</i> OTHER DED ADJ 41,602)	12d	120,019
Credits	13a	Low-income housing credit (section 42(j)(5))	13a	706
	b	Low-income housing credit (other)	13b	1,365
	c	Qualified rehabilitation expenditures (rental real estate) (<i>attach Form 3468</i>)	13c	86
	d	Other rental real estate credits (<i>see instructions</i>) Type ▶	13d	d
	e	Other rental credits (<i>see instructions</i>) Type ▶	13e	d
	f	Alcohol and cellulosic biofuel fuels credit (<i>attach Form 6478</i>)	13f	585
	g	Other credits (<i>see instructions</i>) Type ▶	13g	187,969
Foreign Transactions	14a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	14b	26,551
	c	Gross income sourced at shareholder level <i>Foreign gross income sourced at corporate level</i>	14c	7,405
	d	Passive category	14d	14,528
	e	General category	14e	11,372
	f	Other (<i>attach statement</i>) <i>Deductions allocated and apportioned at shareholder level</i>	14f	640
	g	Interest expense	14g	5,790
	h	Other <i>Deductions allocated and apportioned at corporate level to foreign source income</i>	14h	4,010
	i	Passive category	14i	4,981
	j	General category	14j	8,057
	k	Other (<i>attach statement</i>) <i>Other information</i>	14k	537
	l	Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l	29,075
	m	Reduction in taxes available for credit (<i>attach statement</i>)	14m	309
	n	Other foreign tax information (<i>attach statement</i>)		
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment	15a	1,721,752
	b	Adjusted gain or loss	15b	140,291
	c	Depletion (other than oil and gas)	15c	1,481
	d	Oil, gas, and geothermal properties—gross income	15d	13,469
	e	Oil, gas, and geothermal properties—deductions	15e	13,633
	f	Other AMT items (<i>attach statement</i>)	15f	19,187
Items Affecting Shareholder Basis	16a	Tax-exempt interest income	16a	34,802
	b	Other tax-exempt income	16b	17,987
	c	Nondeductible expenses	16c	2,280,044
	d	Distributions (<i>attach statement if required</i>) (<i>see instructions</i>)	16d	1,586,099
	e	Repayment of loans from shareholders	16e	114,538
Other Information	17a	Investment income	17a	914,121
	b	Investment expenses	17b	37,900
	c	Dividend distributions paid from accumulated earnings and profits	17c	15,388
	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	4,091,334

		Shareholders' Pro Rata Share Items (continued)	Total amount	
Deductions	11	Section 179 deduction (<i>attach Form 4562</i>)	11	18,043,891
	12a	Contributions	12a	7,233,732
	b	Investment interest expense	12b	1,441,937
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	5,646,812
	d	Other deductions (<i>see instruction</i> OTHER DED ADJ 123,008,069)	12d	3,744,825
Credits	13a	Low-income housing credit (section 42(j)(5))	13a	7,910
	b	Low-income housing credit (other)	13b	10,600
	c	Qualified rehabilitation expenditures (rental real estate) (<i>attach Form 3468</i>)	13c	96,304
	d	Other rental real estate credits (<i>see instructions</i>) Type ▶	13d	d
	e	Other rental credits (<i>see instructions</i>) Type ▶	13e	d
	f	Alcohol and cellulosic biofuel fuels credit (<i>attach Form 6478</i>)	13f	10,236
	g	Other credits (<i>see instructions</i>) Type ▶	13g	2,036,431
Foreign Transactions	14a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	14b	272,188,832
	c	Gross income sourced at shareholder level <i>Foreign gross income sourced at corporate level</i>	14c	12,676,362
	d	Passive category	14d	1,970,955
	e	General category	14e	51,335,000
	f	Other (<i>attach statement</i>) <i>Deductions allocated and apportioned at shareholder level</i>	14f	969,849
	g	Interest expense	14g	2,235,240
	h	Other <i>Deductions allocated and apportioned at corporate level to foreign source income</i>	14h	5,587,993
	i	Passive category	14i	592,802
	j	General category	14j	36,944,822
	k	Other (<i>attach statement</i>) <i>Other information</i>	14k	617,384
	l	Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l	2,496,534
	m	Reduction in taxes available for credit (<i>attach statement</i>)	14m	22,216
n	Other foreign tax information (<i>attach statement</i>)			
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment	15a	-3,427,312
	b	Adjusted gain or loss	15b	-1,350,342
	c	Depletion (other than oil and gas)	15c	710,377
	d	Oil, gas, and geothermal properties—gross income	15d	12,971,872
	e	Oil, gas, and geothermal properties—deductions	15e	6,800,464
	f	Other AMT items (<i>attach statement</i>)	15f	659,834
Items Affecting Shareholder Basis	16a	Tax-exempt interest income	16a	1,704,299
	b	Other tax-exempt income	16b	1,116,545
	c	Nondeductible expenses	16c	13,429,146
	d	Distributions (<i>attach statement if required</i>) (<i>see instructions</i>)	16d	322,543,779
	e	Repayment of loans from shareholders	16e	5,555,348
Other Information	17a	Investment income	17a	20,644,624
	b	Investment expenses	17b	1,097,686
	c	Dividend distributions paid from accumulated earnings and profits	17c	2,730,499
	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	363,467,576

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				2,855,250
2a	Trade notes and accounts receivable			801,623	
b	Less allowance for bad debts	()		(58,049)	
3	Inventories		832,564		873,063
4	U.S. government obligations				3,443
5	Tax-exempt securities (see instructions)				7,381
6	Other current assets (attach statement)				863,376
7	Loans to shareholders				523,648
8	Mortgage and real estate loans				24,494
9	Other investments (attach statement)				325,376
10a	Buildings and other depreciable assets			2,631,808	
b	Less accumulated depreciation	()		(2,606,142)	
11a	Depletable assets			10,985	
b	Less accumulated depletion	()		(7,697)	
12	Land (net of any amortization)				358,903
13a	Intangible assets (amortizable only)			865,495	
b	Less accumulated amortization	()		(839,346)	
14	Other assets (attach statement)			ASSET ADJ	533,068
15	Total assets		2,976,080	150,392	3,146,873
Liabilities and Shareholders' Equity					
16	Accounts payable				943,814
17	Mortgages, notes, bonds payable in less than 1 year				669,591
18	Other current liabilities (attach statement)				1,892,646
19	Loans from shareholders				1,179,983
20	Mortgages, notes, bonds payable in 1 year or more				1,008,435
21	Other liabilities (attach statement)				258,826
22	Capital stock				2,582,319
23	Additional paid-in capital				962,227
24	Retained earnings		2,882,383		3,031,840
25	Adjustments to shareholders' equity (attach statement)				73,994
26	Less cost of treasury stock	()		LIAB ADJ (	131,270)
27	Total liabilities and shareholders' equity			82,823	3,146,873

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	3,257,000	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)	114,798	a	Tax-exempt interest \$	29,988
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 \$	175,842	a	Depreciation \$	175,071
b	Travel and entertainment \$	1,706,424	7	Add lines 5 and 6	389,900
4	Add lines 1 through 3	2,038,577	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	3,253,033
		3,256,429			

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	1,592,035	6,058
8	Balance at end of tax year. Subtract line 7 from line 6		TOTAL OF 7A - 7C
			1,600,562

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				452,305,454
2a	Trade notes and accounts receivable			793,726,322	
b	Less allowance for bad debts	()		(14,756,302)	
3	Inventories		377,330,382		407,741,845
4	U.S. government obligations				63,924,139
5	Tax-exempt securities (see instructions)				32,970,733
6	Other current assets (attach statement)				197,536,151
7	Loans to shareholders				64,884,513
8	Mortgage and real estate loans				67,480,847
9	Other investments (attach statement)				443,717,902
10a	Buildings and other depreciable assets			1,596,511,205	
b	Less accumulated depreciation	()		(999,346,301)	
11a	Depletable assets			18,570,019	
b	Less accumulated depletion	()		(6,989,654)	
12	Land (net of any amortization)				127,391,326
13a	Intangible assets (amortizable only)			152,967,498	
b	Less accumulated amortization	()		(56,819,750)	
14	Other assets (attach statement)			ASSET ADJ	108,404,278
15	Total assets		3,261,929,968	-9,060,342	3,441,159,883
Liabilities and Shareholders' Equity					
16	Accounts payable				445,249,512
17	Mortgages, notes, bonds payable in less than 1 year				270,363,101
18	Other current liabilities (attach statement)				631,216,079
19	Loans from shareholders				263,457,209
20	Mortgages, notes, bonds payable in 1 year or more				615,136,420
21	Other liabilities (attach statement)				178,096,920
22	Capital stock				90,631,870
23	Additional paid-in capital				371,964,981
24	Retained earnings		616,131,288		650,979,499
25	Adjustments to shareholders' equity (attach statement)				-8,001,103
26	Less cost of treasury stock	()		LIAB ADJ (	64,844,773)
27	Total liabilities and shareholders' equity			-3,089,832	3,441,159,883

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	203,803,023	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)	15,218,676	a	Tax-exempt interest \$	154,310
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a	Depreciation \$	4,046,498	a	Depreciation \$	9,504,199
b	Travel and entertainment \$	4,431,904			18,220,980
		22,155,602	7	Add lines 5 and 6	32,203,136
4	Add lines 1 through 3	241,177,949	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	209,042,196

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	334,528,425	357,554
8	Balance at end of tax year. Subtract line 7 from line 6	TOTAL OF 7A - 7C	335,304,804

Capital Gains and Losses and Built-in Gains

2011

Department of the Treasury
 Internal Revenue Service

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

Name Corporation 2011 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				2 842
3	Short-term capital gain or (loss) from like-kind exchanges from Form 8824				3 *6
4	Combine lines 1 through 3 in column (f)				4 50,469
5	Tax on short-term capital gain included on line 21 below				5 (*10)
6	Net short-term capital gain or (loss). Combine lines 4 and 5. Enter here and on Form 1120S, Schedule K, line 7 or 10				6 50,178

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 15,902
9	Long-term capital gain or (loss) from like-kind exchanges from Form 8824				9 *15
10	Capital gain distributions				10 17,561
11	Combine lines 7 through 10 in column (f)				11 106,459
12	Tax on long-term capital gain included on line 21 below				12 (357)
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				13 106,460

Part III Built-in Gains Tax (See instructions before completing this part.)					
14	Excess of recognized built-in gains over recognized built-in losses (attach computation schedule).				14 3,527
15	Taxable income (attach computation schedule)				15 3,390
16	Net recognized built-in gain. Enter the smallest of line 14, line 15, or line 6 of Schedule B				16 2,586
17	Section 1374(b)(2) deduction				17 262
18	Subtract line 17 from line 16. If zero or less, enter -0- here and on line 21				18 2,492
19	Enter 35% of line 18				19 2,492
20	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years				20 9
21	Tax. Subtract line 20 from line 19 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b				21 2,489

**SCHEDULE D
(Form 1120S)**

Capital Gains and Losses and Built-in Gains

OMB No. 1545-0130

Department of the Treasury
Internal Revenue Service

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

2011

Name Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
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Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less					
(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1					
2	Short-term capital gain from installment sales from Form 6252, line 26 or 37			2	75,119
3	Short-term capital gain or (loss) from like-kind exchanges from Form 8824			3	*172
4	Combine lines 1 through 3 in column (f)			4	1,640,321
5	Tax on short-term capital gain included on line 21 below			5	(*22)
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	1,640,298

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	9,801,648
9	Long-term capital gain or (loss) from like-kind exchanges from Form 8824			9	*26,684
10	Capital gain distributions			10	128,309
11	Combine lines 7 through 10 in column (f)			11	54,074,314
12	Tax on long-term capital gain included on line 21 below			12	(91,866)
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	53,982,282

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	1,841,549
15	Taxable income (attach computation schedule)			15	6,953,008
16	Net recognized built-in gain. Enter the smallest of line 14, line 15, or line 6 of Schedule B			16	699,813
17	Section 1374(b)(2) deduction			17	14,177
18	Subtract line 17 from line 16. If zero or less, enter -0- here and on line 21			18	690,503
19	Enter 35% of line 18			19	241,676
20	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years			20	730
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	241,042

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

Department of the Treasury
Internal Revenue Service

2011

For calendar year 2011, or tax
year beginning _____, 2011
ending _____, 20_____

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

▶ See back of form and separate instructions.

Part I Information About the Corporation

A	Corporation's employer identification number Corporation 2011 Line Item Counts (Estimated from SOI Sample)
B	Corporation's name, address, city, state, and ZIP code TOTAL FORMS FILED 6,951,446 TOTAL FORMS E-FILED 4,736,098
C	IRS Center where corporation filed return

Part II Information About the Shareholder

D	Shareholder's identifying number 6,946,817
E	Shareholder's name, address, city, state, and ZIP code LAST NAME OR TRUST 6,951,445 FIRST NAME 6,875,514
F	Shareholder's percentage of stock ownership for tax year 6,912,926 %

CREDITS		FOREIGN TRANSACTIONS	
A	1,314	B	92,142
B	1,545	C	26,938
C	140	D	50,716
D	446	E	40,347
E	273	F	2,525
F	d	G	21,320
G	*683	H	15,224
H	119	I	16,954
I	2,142	J	29,585
J	29,439	K	1,759
K	2,693	L	77,427
L	6,350	M	11,110
M	53,370	N	947
N	75,541	O	405
O	3,992	P	284
P	283,859	Q	765
NR	4,446	NR	*766
OTHER INFO (CONT.)			
N	326	R	2,625
O	-	S	14
P	*5	T	198
Q	*16	U	142,017
		NR -	3,700

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

NR = NOT REPORTED

NOT SELECTED 6,579,477 671111
 Final K-1 369,760 Amended K-1 2,209 OMB No. 1545-0130

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

1	Ordinary business income (loss) 6,446,470	13	Credits
2	Net rental real estate income (loss) 719,772		SEE BOTTOM LEFT
3	Other net rental income (loss) 78,362		
4	Interest income 1,824,659		
5a	Ordinary dividends 334,983		
5b	Qualified dividends 231,813	14	Foreign transactions
6	Royalties 82,941		SEE BOTTOM LEFT
7	Net short-term capital gain (loss) 139,945		
8a	Net long-term capital gain (loss) 305,627		
8b	Collectibles (28%) gain (loss) 8,754		
8c	Unrecaptured section 1250 gain 59,613		
9	Net section 1231 gain (loss) 488,353		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
A	31,193	A	3,117,597
B	3,674	B	320,042
C	23,749	C	5,857
D	567	D	32,841
E	66,666	E	30,092
NR	941	NR	*346
11	Section 179 deduction 1,014,168	16	Items affecting shareholder basis
12	Other deductions	A	163,634
A	2,058,081	B	72,762
B	9,781	C	3,754,406
C	27,486	D	2,824,154
D	1,428	E	162,368
E	2,516	NR	2,486
F	266	17	Other information
G	27,046	A	1,916,519
H	75,340	B	114,722
I	30,352	C	1,311
J	29,674	D	1,705
K	87,839	E	d
L	41,208	F	9
M	434	G	d
N	*13	H	*5
O	737	I	1,494
P	N/A	J	109
Q	241,420	K	38,688
R	239,901	L	413
S	157,720	M	296
NR	8,292		

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Final K-1

Amended K-1

OMB No. 1545-0130

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

Department of the Treasury
Internal Revenue Service

2011

For calendar year 2011, or tax
year beginning _____, 2011
ending _____, 20_____

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

▶ See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number <i>Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)</i>
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	7,948	B	272,602,813
B	3,501	C	12,624,785
C	2	D	1,963,042
D	1,982	E	51,134,865
E	96,304	F	967,256
F	d	G	2,209,716
G	*3,282	H	5,581,577
H	128	I	589,263
I	10,236	J	36,903,431
J	227,119	K	616,035
K	9,381	L	893,345
L	27,329	M	1,587,174
M	652,774	N	50,245
N	385,287	O	275,239
O	36,560	P	14,097
P	1,204,406	Q	1,869,571
NR	6,467	NR	*-2,974
	OTHER INFO (CONT.)		
N	319,942	R	158,896
O	-	S	120
P	*115	T	86,043
Q	*6,424	U	43,093,235
		NR -	369,294

For IRS Use Only

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

1	Ordinary business income (loss)	13	Credits
	291,375,415		
2	Net rental real estate income (loss)		SEE BOTTOM LEFT
	8,626,973		
3	Other net rental income (loss)		
	989,913		
4	Interest income		
	10,900,306		
5a	Ordinary dividends		
	7,685,541		
5b	Qualified dividends	14	Foreign transactions
	6,578,167		
6	Royalties		SEE BOTTOM LEFT
	2,293,238		
7	Net short-term capital gain (loss)		
	705,792		
8a	Net long-term capital gain (loss)		
	51,286,471		
8b	Collectibles (28%) gain (loss)		
	169,858		
8c	Unrecaptured section 1250 gain		
	1,806,738		
9	Net section 1231 gain (loss)		
	19,448,765		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
A	409,866	A	-3,466,134
B	-4,182	B	-1,296,263
C	160,088	C	710,349
D	4,835	D	12,895,351
E	6,381,598	E	6,764,169
NR	31,339	NR	*-3,413
11	Section 179 deduction	16	Items affecting shareholder basis
	17,745,523	A	1,701,918
12	Other deductions	B	1,091,419
A	5,336,356	C	13,384,196
B	631,371	D	342,938,120
C	316,201	E	5,496,411
D	150,259	NR	17,207
E	677,007	17	Other information
F	66,372	A	20,616,784
G	52,789	B	1,096,112
H	1,432,784	C	8,164
I	165,867	D	117,040
J	5,705,046	E	d
K	769,909	F	3
L	169,110	G	d
M	4,812	H	*31
N	*2,093	I	3,450,019
O	1,297	J	6,673
P	N/A	K	622,962
Q	33,569,950	L	4,218
R	83,344,174	M	296,309
S	2,133,749		
NR	10,675,203		

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

NR = NOT REPORTED

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

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

OMB No. 1545-0130

2011

Department of the Treasury
Internal Revenue Service

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

Name of corporation

Employer identification number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

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

- 1 a** Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? (See instructions if multiple non-tax-basis income statements are prepared.)
 - Yes.** Skip line 1b and complete lines 2 through 11 with respect to that income statement. 13,073
 - No.** Go to line 1b. 29,090
- 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. 16,442
 - No.** Skip lines 2 through 3b and enter the corporation's net income (loss) per its books and records on line 4a. 12,380

2 Enter the income statement period: Beginning 31,252 Ending 31,247

- 3 a** Has the corporation's income statement been restated for the income statement period on line 2?
 - Yes.** (If "Yes," attach an explanation and the amount of each item restated.) 46
 - No.** 31,387
- 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.) 734
 - No.** 30,694

4 a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	43,342
b Indicate accounting standard used for line 4a (see instructions):		
GAAP	26,338	TAX
IFRS	*15	OTHER
		6,137
		1,270

5 a Net income from nonincludible foreign entities (attach schedule)	5a	(540)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	437
6 a Net income from nonincludible U.S. entities (attach schedule)	6a	(1,722)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	823

7 a Net income (loss) of other foreign disregarded entities (attach schedule)	7a	d
b Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach schedule)	7b	136
c Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach schedule)	7c	150

8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule) **8** 730

9 Adjustment to reconcile income statement period to tax year (attach schedule) **9** 325

10 Other adjustments to reconcile to amount on line 11 (attach schedule) **10** 513

11 Net income (loss) per income statement of the corporation. Combine lines 4 through 10 **11** 43,375
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	41,544	40,589
b Removed on Part I, line 5	616	598
c Removed on Part I, line 6	1,728	1,610
d Included on Part I, line 7	214	198

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

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

OMB No. 1545-0130

2011

Department of the Treasury
Internal Revenue Service

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

Name of corporation

Employer identification number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

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

- 1 a** Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? (See instructions if multiple non-tax-basis income statements are prepared.)
 - Yes.** Skip line 1b and complete lines 2 through 11 with respect to that income statement.
 - 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 _____ / _____ / _____
- 3 a** Has the corporation's income statement been restated for the income statement period on line 2?
 - Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
 - 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.**

4 a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	164,591,924
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) _____		
5 a Net income from nonincludible foreign entities (attach schedule)	5a	(3,919,475)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	841,735
6 a Net income from nonincludible U.S. entities (attach schedule)	6a	(8,857,547)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	2,215,475
7 a Net income (loss) of other foreign disregarded entities (attach schedule)	7a	d
b Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach schedule)	7b	-17,858
c Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach schedule)	7c	932,901
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	2,915,471
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	77,918
10 Other adjustments to reconcile to amount on line 11 (attach schedule)	10	3,204,801
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	162,087,335

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

	Total Assets	Total Liabilities
a Included on Part I, line 4	2,234,883,177	1,503,755,778
b Removed on Part I, line 5	24,070,320	14,618,311
c Removed on Part I, line 6	106,226,739	60,873,030
d Included on Part I, line 7	9,074,832	5,454,342

Name of corporation

Employer identification number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)**Part II Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return** (see instructions)

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Income (Loss) Items				
1 Income (loss) from equity method foreign corporations (attach schedule)	223	132	75	
2 Gross foreign dividends not previously taxed	208	48	46	264
3 Subpart F, QEF, and similar income inclusions (attach schedule)		136	81	216
4 Gross foreign distributions previously taxed (attach schedule)	61	d	d	
5 Income (loss) from equity method U.S. corporations (attach schedule)	427	211	194	
6 U.S. dividends not eliminated in tax consolidation	7,283	1,253	558	7,469
7 Income (loss) from U.S. partnerships (attach schedule)	7,472	5,368	4,651	8,808
8 Income (loss) from foreign partnerships (attach schedule)	268	258	144	382
9 Income (loss) from other pass-through entities (attach schedule)	512	413	260	780
10 Items relating to reportable transactions (attach details)	43	*24	*21	54
11 Interest income (attach Form 8916-A)	26,954	2,064	6,127	25,826
12 Total accrual to cash adjustment	1,488	2,594	66	1,762
13 Hedging transactions	245	208	*6	110
14 Mark-to-market income (loss)	627	684	30	193
15 Cost of goods sold (attach Form 8916-A)	(27,896)	16,319	2,038	(27,931)
16 Sale versus lease (for sellers and/or lessors)	39	43	d	50
17 Section 481(a) adjustments		1,227	64	1,266
18 Unearned/deferred revenue	551	846	*15	652
19 Income recognition from long-term contracts	1,033	860	71	1,015
20 Original issue discount and other imputed interest	66	63	21	74
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	21,604	20,091	1,397	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		4,769	476	5,251
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		2,458	315	2,751
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		14,114	1,051	15,130
e Abandonment losses		474	54	533
f Worthless stock losses (attach details)		46	*9	56
g Other gain/loss on disposition of assets other than inventory		9,914	499	10,262
22 Other income (loss) items with differences (attach schedule)	10,682	9,418	6,150	10,047
23 Total income (loss) items. Combine lines 1 through 22	38,838	29,039	16,279	38,843
24 Total expense/deduction items (from Part III, line 32)	40,262	31,751	36,303	40,506
25 Other items with no differences	41,318			41,316
26 Reconciliation totals. Combine lines 23 through 25	43,235	34,710	37,997	43,246

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

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)**Part II Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return** (see instructions)

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations (attach schedule)	295,175	-94,452	-161,253	
2 Gross foreign dividends not previously taxed	474,782	191,587	175,188	841,556
3 Subpart F, QEF, and similar income inclusions (attach schedule)		76,995	44,978	121,973
4 Gross foreign distributions previously taxed (attach schedule)	34,284	d	d	
5 Income (loss) from equity method U.S. corporations (attach schedule)	479,041	127,281	-296,971	
6 U.S. dividends not eliminated in tax consolidation	2,883,611	161,828	108,283	3,157,948
7 Income (loss) from U.S. partnerships (attach schedule)	23,276,647	-2,507,162	543,779	21,275,709
8 Income (loss) from foreign partnerships (attach schedule)	1,623,847	-62,129	29,685	1,574,016
9 Income (loss) from other pass-through entities (attach schedule)	1,542,138	-208,477	40,726	1,374,370
10 Items relating to reportable transactions (attach details)	91,148	*-18,540	*-4,595	67,969
11 Interest income (attach Form 8916-A)	17,303,621	-26,066	-1,407,628	15,866,112
12 Total accrual to cash adjustment	14,731,262	-988,183	8,109	13,789,937
13 Hedging transactions	-114,808	-67,330	*-1,009	-183,147
14 Mark-to-market income (loss)	128,565	371,896	-3,652	496,177
15 Cost of goods sold (attach Form 8916-A)	(1,920,741,118)	-6,573,045	147,684	(1,927,521,340)
16 Sale versus lease (for sellers and/or lessors)	665,836	341,983	d	1,005,814
17 Section 481(a) adjustments		201,821	22,603	211,812
18 Unearned/deferred revenue	8,921,527	606,344	*-6,493	9,520,949
19 Income recognition from long-term contracts	61,503,915	75,212	29,423	61,559,802
20 Original issue discount and other imputed interest	4,699	27,314	85	32,098
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	30,309,557	-27,868,421	-671,615	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		19,503,855	1,270,468	21,007,083
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-852,827	12,459	-852,752
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		7,440,928	550,943	8,071,172
e Abandonment losses		-88,674	-15,171	-104,635
f Worthless stock losses (attach details)		-21,970	*-14,306	-37,371
g Other gain/loss on disposition of assets other than inventory		6,913,002	148,581	7,661,587
22 Other income (loss) items with differences (attach schedule)	314,049,114	-415,830	335,687	314,108,431
23 Total income (loss) items. Combine lines 1 through 22	-1,442,504,936	-4,025,489	748,083	-1,446,354,674
24 Total expense/deduction items (from Part III, line 32)	-242,914,314	-11,840,058	2,617,197	-252,134,815
25 Other items with no differences	1,843,728,754			1,843,723,364
26 Reconciliation totals. Combine lines 23 through 25	161,677,602	-15,878,295	3,363,008	148,648,914

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

Corporation 2011 Line Item Counts (Estimated from SOI Sample)**Part III Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	1,047	452	673	414
2 U.S. deferred income tax expense	454	263	191	
3 State and local current income tax expense	15,785	5,275	408	16,132
4 State and local deferred income tax expense	988	886	112	
5 Foreign current income tax expense (other than foreign withholding taxes)	2,201	451	255	2,436
6 Foreign deferred income tax expense	132	95	39	
7 Equity-based compensation	297	233	121	169
8 Meals and entertainment	31,722	158	32,810	32,028
9 Fines and penalties	6,402	247	6,398	432
10 Judgments, damages, awards, and similar costs	52	33	*17	56
11 Pension and profit-sharing	15,478	1,655	146	15,470
12 Other post-retirement benefits	381	199	41	315
13 Deferred compensation	2,218	2,497	103	1,462
14 Charitable contribution of cash and tangible property	23,032	719	1,721	22,992
15 Charitable contribution of intangible property	78	*9	22	87
16 Current year acquisition or reorganization investment banking fees	*19	*10	d	*10
17 Current year acquisition or reorganization legal and accounting fees	106	84	23	47
18 Current year acquisition/reorganization other costs	52	59	13	48
19 Amortization/impairment of goodwill	1,135	2,106	316	2,580
20 Amortization of acquisition, reorganization, and start-up costs	593	769	60	948
21 Other amortization or impairment write-offs	10,035	8,239	213	12,329
22 Section 198 environmental remediation costs	24	20	d	27
23a Depletion—Oil & Gas	397	256	377	
b Depletion—Other than Oil & Gas	157	164	109	277
24 Depreciation	36,247	27,816	251	36,526
25 Bad debt expense	17,126	10,534	215	16,962
26 Interest expense (attach Form 8916-A)	27,485	3,560	909	27,367
27 Corporate owned life insurance premiums	7,010	663	6,703	630
28 Purchase versus lease (for purchasers and/or lessees)	66	81	28	102
29 Research and development costs	433	74	313	677
30 Section 118 exclusion (attach schedule)	*7	*7	-	d
31 Other expense/deduction items with differences (attach schedule)	25,169	19,244	19,018	21,403
32 Total expense/deduction items. Combine lines 1 through 31. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	40,278	31,751	36,297	40,532

Schedule M-3 (Form 1120S) 2011

Name of corporation

Employer identification number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)**Part III Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	278,329	17,590	-173,810	125,907
2 U.S. deferred income tax expense	-26,165	30,932	-4,767	
3 State and local current income tax expense	1,567,592	80,744	-84,245	1,565,796
4 State and local deferred income tax expense	-126,300	-4,327	130,220	
5 Foreign current income tax expense (other than foreign withholding taxes)	1,303,549	91,623	100,650	1,495,822
6 Foreign deferred income tax expense	5,837	8,986	-12,798	
7 Equity-based compensation	1,629,211	-141,659	111,674	1,599,233
8 Meals and entertainment	2,958,558	-2,413	-1,385,632	1,589,246
9 Fines and penalties	110,963	-830	-121,740	-10,774
10 Judgments, damages, awards, and similar costs	56,666	38,956	*442	96,070
11 Pension and profit-sharing	6,735,400	37,705	-37,161	6,735,225
12 Other post-retirement benefits	296,867	-45,766	-8,315	242,786
13 Deferred compensation	3,322,532	-500,578	-6,120	2,822,695
14 Charitable contribution of cash and tangible property	2,422,080	22,198	115,001	2,557,908
15 Charitable contribution of intangible property	38,006	*12,080	44,108	94,195
16 Current year acquisition or reorganization investment banking fees	*2,289	*-769	d	*1,058
17 Current year acquisition or reorganization legal and accounting fees	39,035	-19,664	-3,655	15,722
18 Current year acquisition/reorganization other costs	163,221	-42,180	-108,342	12,700
19 Amortization/impairment of goodwill	629,976	336,210	-21,595	942,996
20 Amortization of acquisition, reorganization, and start-up costs	145,628	57,965	-3,852	199,514
21 Other amortization or impairment write-offs	3,363,585	200,608	-49,071	3,513,934
22 Section 198 environmental remediation costs	4,692	2,736	d	7,428
23a Depletion—Oil & Gas	325,363	-100,120	-223,815	
b Depletion—Other than Oil & Gas	98,923	158,840	229,360	476,492
24 Depreciation	31,883,226	13,460,226	26,620	45,222,508
25 Bad debt expense	6,534,847	90,778	152,323	6,777,246
26 Interest expense (attach Form 8916-A)	22,060,767	254,541	-84,544	22,226,011
27 Corporate owned life insurance premiums	333,911	-55,100	-200,426	78,442
28 Purchase versus lease (for purchasers and/or lessees)	110,754	58,138	32,531	201,195
29 Research and development costs	967,708	56,629	-20,184	1,004,262
30 Section 118 exclusion (attach schedule)	*-7,665	*7,758	-	d
31 Other expense/deduction items with differences (attach schedule)	155,473,364	-2,269,400	-1,008,587	152,040,860
32 Total expense/deduction items. Combine lines 1 through 31. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	242,718,250	11,842,496	-2,610,135	251,671,747

Schedule M-3 (Form 1120S) 2011

Form **1125-A**

Cost of Goods Sold

OMB No. 1545-XXXX

(December 2011)
Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.

Name		Employer identification number				
1	Inventory at beginning of year	BEG INV ADJ	9,816	1	1,320,182	
2	Purchases	PURCHASE ADJ	15,805	2	2,417,111	
3	Cost of labor			3	712,965	
4	Additional section 263A costs (attach schedule)			4	116,588	
5	Other costs (attach schedule)			5	1,318,616	
6	Total. Add lines 1 through 5			6	2,846,126	
7	Inventory at end of year			7	1,315,237	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)			8	2,823,996	
9a	Check all methods used for valuing closing inventory:					
	(i) <input type="checkbox"/> Cost					1,277,974
	(ii) <input type="checkbox"/> Lower of cost or market					425,481
	(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶					26,871
b	Check if there was a writedown of subnormal goods					5,278
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)					508
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	PCT		AMT		10,752
e	If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? YES	189,862	NO	2,064,820		
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	YES	4,607	NO	1,679,936	

Section references are to the Internal Revenue Code unless otherwise noted

General Instructions

Purpose of Form

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

Who Must File

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

Inventories

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

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

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

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

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

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

Additional information. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see the Instructions for Form 3115.

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

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



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

Form **1125-A**

Cost of Goods Sold

OMB No. 1545-XXXX

(December 2011)
Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.**

Name			Employer identification number		
1	Inventory at beginning of year	BEG INV ADJ	-742,988	1	1,483,869,591
2	Purchases	PURCHASE ADJ	-9,567,446	2	11,732,232,718
3	Cost of labor			3	922,575,403
4	Additional section 263A costs (attach schedule)			4	99,834,020
5	Other costs (attach schedule)			5	2,381,876,337
6	Total. Add lines 1 through 5			6	16,610,077,635
7	Inventory at end of year			7	1,604,577,650
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)			8	16,180,343,317
9a	Check all methods used for valuing closing inventory:				
	(i) <input type="checkbox"/> Cost				
	(ii) <input type="checkbox"/> Lower of cost or market				
	(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶				
b	Check if there was a writedown of subnormal goods ▶ <input type="checkbox"/>				
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ <input type="checkbox"/>				
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO 9d AMT 212,649,083				
e	If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No				
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation				

Section references are to the Internal Revenue Code unless otherwise noted

General Instructions

Purpose of Form

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

Who Must File

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

Inventories

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

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

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

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

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

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

Additional information. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see the Instructions for Form 3115.

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

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



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

Form **1125-E**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service

Compensation of Officers

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

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

OMB No. 1545-2225

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

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1	571,433	%	%	%	505,326
	282,158	%	%	%	234,256
	101,609	%	%	%	82,458
	45,097	%	%	%	36,813
	22,244	%	%	%	19,013
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2	Total compensation of officers				2
3	Compensation of officers claimed on Form 1125-A or elsewhere on return				3
4	Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return				4

Form **3468**

Investment Credit

OMB No. 1545-0155

2011

Attachment Sequence No. **174**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

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

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

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

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

5	Qualifying advanced coal project credit (see instructions):		
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) \$ _____ × 20% (.20)	5a	
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ × 15% (.15)	5b	
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ _____ × 30% (.30)	5c	
d	Total. Add lines 5a, 5b, and 5c	5d	d
6	Qualifying gasification project credit (see instructions):		
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ × 30% (.30)	6a	
b	Qualified investment in property other than in a above placed in service during the tax year \$ _____ × 20% (.20)	6b	
c	Total. Add lines 6a and 6b	6c	d
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year \$ _____ × 30% (.30)	7	280
8	Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project \$ _____ × 50% (.50)	8	d
9	Enter the applicable unused investment credit from cooperatives (see instructions)	9	d
10	Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a	10	533

Part III Rehabilitation Credit and Energy Credit

11	Rehabilitation credit (see instructions for requirements that must be met):		
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ▶ <input type="checkbox"/>		
b	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____		
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____		
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____		
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
e	Pre-1936 buildings located in the Gulf Opportunity Zone \$ _____ × 13% (.13)	11e	d
f	Pre-1936 buildings affected by a Midwestern disaster \$ _____ × 13% (.13)	11f	d
g	Other pre-1936 buildings \$ 18 × 10% (.10)	11g	19
h	Certified historic structures located in the Gulf Opportunity Zone \$ 10 × 26% (.26)	11h	10

Investment Credit

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

Identifying number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

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

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

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

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

5	Qualifying advanced coal project credit (see instructions):		
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) \$ _____ × 20% (.20)	5a	
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ × 15% (.15)	5b	
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ _____ × 30% (.30)	5c	
d	Total. Add lines 5a, 5b, and 5c	5d	d
6	Qualifying gasification project credit (see instructions):		
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ × 30% (.30)	6a	
b	Qualified investment in property other than in a above placed in service during the tax year \$ _____ d × 20% (.20)	6b	
c	Total. Add lines 6a and 6b	6c	d
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year \$ _____ × 30% (.30)	7	410,780
8	Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project \$ _____ × 50% (.50)	8	d
9	Enter the applicable unused investment credit from cooperatives (see instructions)	9	d
10	Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a	10	518,568

Part III Rehabilitation Credit and Energy Credit

11	Rehabilitation credit (see instructions for requirements that must be met):		
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ▶ <input type="checkbox"/>		
b	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____		
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____		
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
e	Pre-1936 buildings located in the Gulf Opportunity Zone \$ _____ d × 13% (.13)	11e	d
f	Pre-1936 buildings affected by a Midwestern disaster \$ _____ d × 13% (.13)	11f	d
g	Other pre-1936 buildings \$ 34,657 × 10% (.10)	11g	4,149
h	Certified historic structures located in the Gulf Opportunity Zone \$ 118,509 × 26% (.26)	11h	30,812

Part III Rehabilitation Credit and Energy Credit (continued)

i Certified historic structures affected by a Midwestern disaster \$ <u>17</u> × 26% (.26)	11i	17
j Other certified historic structures \$ <u>224</u> × 20% (.20)	11j	157
For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.		
k Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) _____		
l Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) _____		
m Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	11m	11
12 Energy credit:		
a Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) \$ _____ × 10% (.10)	12a	62
b Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) \$ _____ × 30% (.30)	12b	638
Qualified fuel cell property (see instructions):		
c Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 \$ _____ × 30% (.30)	12c	d
d Applicable kilowatt capacity of property on line 12c (see instructions) ► _____ × \$1,000	12d	d
e Enter the lesser of line 12c or line 12d	12e	
f Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 30% (.30)	12f	13
g Applicable kilowatt capacity of property on line 12f (see instructions) ► _____ × \$3,000	12g	-
h Enter the lesser of line 12f or line 12g	12h	
Qualified microturbine property (see instructions):		
i Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 \$ _____ × 10% (.10)	12i	-
j Kilowatt capacity of property on line 12i ► _____ × \$200	12j	14
k Enter the lesser of line 12i or line 12j	12k	

Part III Rehabilitation Credit and Energy Credit (continued)

i Certified historic structures affected by a Midwestern disaster \$ <u>41,508</u> × 26% (.26)	11i	10,792
j Other certified historic structures \$ <u>2,382,500</u> × 20% (.20)	11j	475,702
For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.		
k Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) _____		
l Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) _____		
m Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	11m	6,022
12 Energy credit:		
a Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) \$ _____ × 10% (.10)	12a	13,605
b Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) \$ _____ × 30% (.30)	12b	502,931
Qualified fuel cell property (see instructions):		
c Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 \$ _____ × 30% (.30)	12c	d
d Applicable kilowatt capacity of property on line 12c (see instructions) ► _____ × \$1,000	12d	d
e Enter the lesser of line 12c or line 12d	12e	
f Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 30% (.30)	12f	17,467
g Applicable kilowatt capacity of property on line 12f (see instructions) ► _____ × \$3,000	12g	-
h Enter the lesser of line 12f or line 12g	12h	
Qualified microturbine property (see instructions):		
i Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 \$ _____ × 10% (.10)	12i	-
j Kilowatt capacity of property on line 12i ► _____ × \$200	12j	7,498,770
k Enter the lesser of line 12i or line 12j	12k	

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions): Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12l	7
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	6
n	Multiply line 12l by line 12m	12n	
Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ × 30% (.30)	12o	-
p	Enter the smaller of line 12o or \$4,000	12p	*10
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ × 30% (.30)	12q	20
Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12r	20
Qualified investment credit facility property (see instructions):			
s	Basis of property placed in service during the tax year \$ _____ × 30% (.30)	12s	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	-
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a	14	907

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions): Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12l	81,141
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	0
n	Multiply line 12l by line 12m	12n	
Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ × 30% (.30)	12o	-
p	Enter the smaller of line 12o or \$4,000	12p	*70,592
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ × 30% (.30)	12q	820
Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12r	820
Qualified investment credit facility property (see instructions):			
s	Basis of property placed in service during the tax year \$ _____ × 30% (.30)	12s	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	-
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a	14	1,251,126

Form **3800**

General Business Credit

OMB No. 1545-0895

2011
Attachment
Sequence No. **22**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked	1	23,760
2	Passive activity credits from line 2 of all Parts III with box B checked <input type="text" value="2"/>		
3	Enter the passive activity credits allowed from line 2 for 2011 (see instructions)	3	146
4	Carryforward of general business credit to 2011. Enter the amount from line 2 of Part III with box C checked. See instructions for schedule to attach	4	24,140
5	Carryback of general business credit from 2012. Enter the amount from line 2 of Part III with box D checked (see instructions)	5	
6	Add lines 1, 3, 4, and 5	6	40,808

Part II Allowable Credit

7	Regular tax before credits: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return 	7	
8	Alternative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 	8	
9	Add lines 7 and 8	9	39,288
10a	Foreign tax credit	10a	
b	Personal credits from Form 1040 or 1040NR (see instructions)	10b	*14
c	Add lines 10a and 10b	10c	2,113
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a	11	39,282
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	37,569
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13	12,958
14	Tentative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 	14	15,915
15	Enter the greater of line 13 or line 14	15	19,110
16a	Subtract line 15 from line 11. If zero or less, enter -0-	16a	37,380
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit (see instructions)	16b	70
c	Add lines 16a and 16b	16c	
17a	Enter the smaller of line 6 or line 16c C corporations: See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.	17a	
b	Enter the smaller of line 6 or line 16a. If you made an entry on line 16b, go to line 17c; otherwise, skip line 17c (see instructions)	17b	
c	Subtract line 17b from line 17a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return)	17c	

General Business Credit

Department of the Treasury
Internal Revenue Service (99)

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

2011
Attachment
Sequence No. **22**

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked	1	17,142,401
2	Passive activity credits from line 2 of all Parts III with box B checked 2		
3	Enter the passive activity credits allowed from line 2 for 2011 (see instructions)	3	438,817
4	Carryforward of general business credit to 2011. Enter the amount from line 2 of Part III with box C checked. See instructions for schedule to attach	4	48,620,500
5	Carryback of general business credit from 2012. Enter the amount from line 2 of Part III with box D checked (see instructions)	5	
6	Add lines 1, 3, 4, and 5	6	67,615,885

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return	7	
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56	8	
9	Add lines 7 and 8	9	295,572,781
10a	Foreign tax credit	10a	
b	Personal credits from Form 1040 or 1040NR (see instructions)	10b	*1,334
c	Add lines 10a and 10b	10c	98,949,549
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a	11	199,561,687
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	197,282,178
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13	49,201,466
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14	111,910,802
15	Enter the greater of line 13 or line 14	15	115,022,818
16a	Subtract line 15 from line 11. If zero or less, enter -0-	16a	86,566,242
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit (see instructions)	16b	5,388
c	Add lines 16a and 16b	16c	
17a	Enter the smaller of line 6 or line 16c C corporations: See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.	17a	
b	Enter the smaller of line 6 or line 16a. If you made an entry on line 16b, go to line 17c; otherwise, skip line 17c (see instructions)	17b	
c	Subtract line 17b from line 17a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return)	17c	

Part II Allowable Credit (Continued)

Note. If you are not filing Form 8844, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions)	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17b from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	
23	Passive activity credit from line 3 of all Parts III with box B checked	23	
24	Enter the passive activity credit allowed from line 23 for 2011 (see instructions)	24	d
25	Add lines 22 and 24	25	1,959
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	1,191
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	
28	Add lines 17b and 26	28	16,581
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	34,655
31	Enter the total eligible small business credit from line 6 of all Parts III with box E checked	31	933
32	Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked	32	
33	Enter the passive activity credits allowed from line 32 for 2011 (see instructions)	33	56
34	Carryforward of business credit to 2011. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked	34	22,569
35	Carryback of business credit from 2012. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked	35	
36	Add lines 30, 31, 33, 34, and 35	36	44,376
37	Enter the smaller of line 29 or line 36	37	23,743
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38	37,172

Part II Allowable Credit (Continued)

Note. If you are not filing Form 8844, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions)	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17b from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	
23	Passive activity credit from line 3 of all Parts III with box B checked	23	
24	Enter the passive activity credit allowed from line 23 for 2011 (see instructions)	24	d
25	Add lines 22 and 24	25	253,480
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	75,502
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	
28	Add lines 17b and 26	28	13,413,790
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	6,271,561
31	Enter the total eligible small business credit from line 6 of all Parts III with box E checked	31	17,671
32	Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked	32	
33	Enter the passive activity credits allowed from line 32 for 2011 (see instructions)	33	175,221
34	Carryforward of business credit to 2011. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked	34	6,690,230
35	Carryback of business credit from 2012. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked	35	
36	Add lines 30, 31, 33, 34, and 35	36	13,153,026
37	Enter the smaller of line 29 or line 36	37	5,944,717
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38	19,452,360

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

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

- A** General Business Credit From a Non-Passive Activity **E** Eligible Small Business Credit From a Non-Passive Activity
- B** General Business Credit From a Passive Activity **F** Eligible Small Business Credit From a Passive Activity
- C** General Business Credit Carryforwards **G** Eligible Small Business Credit Carryforwards
- D** General Business Credit Carrybacks **H** Eligible Small Business Credit Carrybacks
- I** If you are filing more than one Part III with box A, B, E, or F checked, complete and attach first an additional Part III combining amounts from all Parts III with box A, B, E, or F checked. Check here if this is the consolidated Part III

	(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
Note: On any line where the credit is from more than one source and one of the sources is a pass-through entity, a separate Part III is needed for each pass-through entity.			
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	
b	Reserved for future use	1b	
c	Increasing research activities (Form 6765)	1c	
d	Low-income housing (Form 8586, Part I only)	1d	
e	Disabled access (Form 8826) (do not enter more than \$5,000 in column (c) of Parts III with box A, B, E, or F checked, combined)	1e	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g	Indian employment (Form 8845)	1g	
h	Orphan drug (Form 8820)	1h	
i	New markets (Form 8874)	1i	
j	Small employer pension plan startup costs (Form 8881) (do not enter more than \$500 in column (c) of Parts III with box A, B, E, or F checked, combined)	1j	
k	Employer-provided child care facilities and services (Form 8882)	1k	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m	Low sulfur diesel fuel production (Form 8896)	1m	
n	Distilled spirits (Form 8906)	1n	
o	Nonconventional source fuel (Form 8907)	1o	
p	Energy efficient home (Form 8908)	1p	
q	Energy efficient appliance (Form 8909)	1q	
r	Alternative motor vehicle (Form 8910)	1r	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	
t	Reserved for future use	1t	
u	Mine rescue team training (Form 8923)	1u	
v	Agricultural chemicals security (Form 8931) (do not enter more than \$2 million in column (c) of Parts III with box A, B, E, or F checked, combined)	1v	
w	Employer differential wage payments (Form 8932)	1w	
x	Carbon dioxide sequestration (Form 8933)	1x	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z	Qualified plug-in electric vehicle (Form 8834, Part I only)	1z	
aa	New hire retention (Form 5884-B)	1aa	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	
zz	Other	1zz	
2	Add lines 1a through 1zz and enter here	2	
3	Enter the amount from Form 8844	3	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	
b	Work opportunity (Form 5884)	4b	
c	Alcohol and cellulosic biofuel fuels (Form 6478)	4c	
d	Low-income housing (Form 8586, Part II)	4d	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	
g	Qualified railroad track maintenance (Form 8900)	4g	
h	Small employer health insurance premiums (Form 8941)	4h	
i	Reserved for future use	4i	
j	Reserved for future use	4j	
z	Other	4z	
5	Add lines 4a through 4z and enter here	5	
6	Add lines 2, 3, and 5	6	

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

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

- A** General Business Credit From a Non-Passive Activity **E** Eligible Small Business Credit From a Non-Passive Activity
 - B** General Business Credit From a Passive Activity **F** Eligible Small Business Credit From a Passive Activity
 - C** General Business Credit Carryforwards **G** Eligible Small Business Credit Carryforwards
 - D** General Business Credit Carrybacks **H** Eligible Small Business Credit Carrybacks
- I** If you are filing more than one Part III with box A, B, E, or F checked, complete and attach first an additional Part III combining amounts from all Parts III with box A, B, E, or F checked. Check here if this is the consolidated Part III

	(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
Note: On any line where the credit is from more than one source and one of the sources is a pass-through entity, a separate Part III is needed for each pass-through entity.			
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	
b	Reserved for future use	1b	
c	Increasing research activities (Form 6765)	1c	
d	Low-income housing (Form 8586, Part I only)	1d	
e	Disabled access (Form 8826) (do not enter more than \$5,000 in column (c) of Parts III with box A, B, E, or F checked, combined)	1e	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g	Indian employment (Form 8845)	1g	
h	Orphan drug (Form 8820)	1h	
i	New markets (Form 8874)	1i	
j	Small employer pension plan startup costs (Form 8881) (do not enter more than \$500 in column (c) of Parts III with box A, B, E, or F checked, combined)	1j	
k	Employer-provided child care facilities and services (Form 8882)	1k	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m	Low sulfur diesel fuel production (Form 8896)	1m	
n	Distilled spirits (Form 8906)	1n	
o	Nonconventional source fuel (Form 8907)	1o	
p	Energy efficient home (Form 8908)	1p	
q	Energy efficient appliance (Form 8909)	1q	
r	Alternative motor vehicle (Form 8910)	1r	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	
t	Reserved for future use	1t	
u	Mine rescue team training (Form 8923)	1u	
v	Agricultural chemicals security (Form 8931) (do not enter more than \$2 million in column (c) of Parts III with box A, B, E, or F checked, combined)	1v	
w	Employer differential wage payments (Form 8932)	1w	
x	Carbon dioxide sequestration (Form 8933)	1x	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z	Qualified plug-in electric vehicle (Form 8834, Part I only)	1z	
aa	New hire retention (Form 5884-B)	1aa	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	
zz	Other	1zz	
2	Add lines 1a through 1zz and enter here	2	
3	Enter the amount from Form 8844	3	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	
b	Work opportunity (Form 5884)	4b	
c	Alcohol and cellulosic biofuel fuels (Form 6478)	4c	
d	Low-income housing (Form 8586, Part II)	4d	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	
g	Qualified railroad track maintenance (Form 8900)	4g	
h	Small employer health insurance premiums (Form 8941)	4h	
i	Reserved for future use	4i	
j	Reserved for future use	4j	
z	Other	4z	
5	Add lines 4a through 4z and enter here	5	
6	Add lines 2, 3, and 5	6	

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2011
Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	887,095
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,005,993
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	83,662
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	786,939
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	128,149
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	795,897
13	Carryover of disallowed deduction to 2012. 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	830,957
15	Property subject to section 168(f)(1) election	15	2,278
16	Other depreciation (including ACRS)	16	439,315

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 2011	17	2,282,486
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 2011 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	36,826				37,914
b	5-year property	338,207				340,436
c	7-year property	281,762				283,732
d	10-year property	19,368				19,962
e	15-year property	71,957				72,400
f	20-year property	6,435				6,436
g	25-year property	706				709
h	Residential rental property	36,137				36,310
i	Nonresidential real property	141,197				142,304

Section C – Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a	Class life	6,799				6,837
b	12-year	1,273				1,301
c	40-year	1,234				1,259

Part IV Summary (See instructions.) **50-yr basis** **173** **50-yr ded** **195**

21	Listed property. Enter amount from line 28	21	1,148,407
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	3,032,804
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	378

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2011
Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	71,637,126
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,884,062
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	2,172,052
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	26,960,402
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	2,940,925
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	26,370,923
13	Carryover of disallowed deduction to 2012. 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	408,176,338
15	Property subject to section 168(f)(1) election	15	5,478,290
16	Other depreciation (including ACRS)	16	43,466,824

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 2011	17	362,250,745
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 2011 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	14,578,995				3,779,610
b	5-year property	93,040,736				17,172,711
c	7-year property	57,020,282				7,603,434
d	10-year property	6,207,320				522,249
e	15-year property	20,546,039				972,415
f	20-year property	11,272,397				399,574
g	25-year property	864,342				27,810
h	Residential rental property	15,158,318				298,247
i	Nonresidential real property	85,996,848				1,298,475

Section C – Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a	Class life	30,275,716				1,922,881
b	12-year	9,503,188				400,048
c	40-year	20,071,763				225,636

Part IV Summary (See instructions.)

50-yr basis

40,468

50-yr ded

793

21	Listed property. Enter amount from line 28	21	10,824,914
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	874,638,323
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	4,589,918

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2011)

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							25	151,457
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B—Information on Use of Vehicles

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

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

Line 42 Amortization of Costs, by Section

Section 195	16,275
Section 197	59,953
Section 248	16,828
Section 169	*24
Section 174	996
Section 178	5,621
Section 194	103
Section 59E	1,132
Section 1400L	-
Section 709	204
Section 171	42
Section 167H	291
Other or Unidentified	53,913

Section C—Que

Answer these questions to determine more than 5% owners or related pers

	Yes	No
37 Do you maintain a written policy your employees?		
38 Do you maintain a written policy employees? See the instructions f		
39 Do you treat all use of vehicles b		
40 Do you provide more than five v use of the vehicles, and retain th		
41 Do you meet the requirements c		

Note: If your answer to 37, 38, 39

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 2011 tax year (see instructions):					
					142,820
43 Amortization of costs that began before your 2011 tax year					43
					539,787
44 Total. Add amounts in column (f). See the instructions for where to report					44
					626,957

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							25	4,459,798	
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		

Section B—Information on Use of Vehicles

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

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

Line 42 Amortization of Costs, by Section

Section 195	84,572
Section 197	3,156,337
Section 248	25,849
Section 169	*9,019
Section 174	81,254
Section 178	88,352
Section 194	1,189
Section 59E	800,512
Section 1400L	-
Section 709	343
Section 171	1,928
Section 167H	262,857
Other or Unidentified	8,205,175

Section C—Que
Answer these questions to determine more than 5% owners or related pers

	Yes	No
37 Do you maintain a written policy your employees?		
38 Do you maintain a written policy employees? See the instructions f		
39 Do you treat all use of vehicles b		
40 Do you provide more than five v use of the vehicles, and retain th		
41 Do you meet the requirements o		

Note: If your answer to 37, 38, 39

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 2011 tax year (see instructions):					
					12,719,555
43 Amortization of costs that began before your 2011 tax year				43	147,645,993
44 Total. Add amounts in column (f). See the instructions for where to report				44	159,517,904

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.

2011

Name **Corporation 2011 Line Item Counts (Estimated from SOI Sample)** Employer identification number

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

1	Taxable income or (loss) before net operating loss deduction	1	199,064
2	Adjustments and preferences:		
a	Depreciation of post-1986 property	2a	115,901
b	Amortization of certified pollution control facilities.	2b	69
c	Amortization of mining exploration and development costs	2c	185
d	Amortization of circulation expenditures (personal holding companies only)	2d	*6
e	Adjusted gain or loss	2e	28,849
f	Long-term contracts	2f	511
g	Merchant marine capital construction funds.	2g	*10
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2h	15
i	Tax shelter farm activities (personal service corporations only)	2i	-
j	Passive activities (closely held corporations and personal service corporations only)	2j	1,105
k	Loss limitations	2k	52
l	Depletion	2l	821
m	Tax-exempt interest income from specified private activity bonds	2m	729
n	Intangible drilling costs	2n	650
o	Other adjustments and preferences	2o	47,953
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o.	3	198,360
4	Adjusted current earnings (ACE) adjustment:		
a	ACE from line 10 of the ACE worksheet in the instructions	4a	197,324
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions).	4b	52,657
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c	52,623
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d (even if line 4b is positive)	4d	62,744
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	43,398
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	5	198,026
6	Alternative tax net operating loss deduction (see instructions).	6	54,893
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions	7	143,547
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	13,247
b	Multiply line 8a by 25% (.25).	8b	13,247
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	112,315
9	Subtract line 8c from line 7. If zero or less, enter -0-	9	97,716
10	Multiply line 9 by 20% (.20)	10	96,621
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)	11	4,161
12	Tentative minimum tax. Subtract line 11 from line 10.	12	95,035
13	Regular tax liability before applying all credits except the foreign tax credit	13	101,080
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	14	11,405

SEC 38(c)(2) ADJ
d

Alternative Minimum Tax—Corporations

2011

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

Name _____ Employer identification number _____
Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

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	746,543,968
2	Adjustments and preferences:		
a	Depreciation of post-1986 property	2a	-11,112,972
b	Amortization of certified pollution control facilities.	2b	1,285,985
c	Amortization of mining exploration and development costs	2c	385,305
d	Amortization of circulation expenditures (personal holding companies only)	2d	*-1,613
e	Adjusted gain or loss	2e	-5,818,069
f	Long-term contracts	2f	4,515
g	Merchant marine capital construction funds.	2g	*69,551
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2h	2,793,547
i	Tax shelter farm activities (personal service corporations only)	2i	-
j	Passive activities (closely held corporations and personal service corporations only)	2j	39,485
k	Loss limitations	2k	-28,486
l	Depletion	2l	8,771,070
m	Tax-exempt interest income from specified private activity bonds	2m	1,191,260
n	Intangible drilling costs	2n	12,062,757
o	Other adjustments and preferences	2o	1,817,003
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o.	3	757,977,871
4	Adjusted current earnings (ACE) adjustment:		
a	ACE from line 10 of the ACE worksheet in the instructions	4a	810,211,850
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions).	4b	47,852,336
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c	62,763,609
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	352,111,099
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	45,829,555
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	5	806,593,554
6	Alternative tax net operating loss deduction (see instructions).	6	127,344,184
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions	7	1,010,941,035
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	998,517
b	Multiply line 8a by 25% (.25).	8b	249,631
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	4,242,271
9	Subtract line 8c from line 7. If zero or less, enter -0-	9	1,008,049,737
10	Multiply line 9 by 20% (.20)	10	202,301,818
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)	11	68,416,433
12	Tentative minimum tax. Subtract line 11 from line 10.	12	133,710,282
13	Regular tax liability before applying all credits except the foreign tax credit	13	228,311,280
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	14	3,440,855

Form **4797**

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

2011

Attachment Sequence No. **27**

Department of the Treasury Internal Revenue Service (99)

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

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

1 Enter the gross proceeds from sales or exchanges reported to you for 2011 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1** **21,112**

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	207,384
						LT GAIN	55,344
3	Gain, if any, from Form 4684, line 39					3	1,933
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37					4	23,365
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824					5	378
6	Gain, if any, from line 32, from other than casualty or theft.				PART I ADJ	6	59,650
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:				315	7	312,330
<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	7,265
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)					9	9,886

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	51,434
						ST GAIN	43,680
11	Loss, if any, from line 7					11	(66,320)
12	Gain, if any, from line 7 or amount from line 8, if applicable					12	7,280
13	Gain, if any, from line 31					13	250,694
14	Net gain or (loss) from Form 4684, lines 31 and 38a					14	2,561
15	Ordinary gain from installment sales from Form 6252, line 25 or 36					15	811
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.				PART II ADJ	16	1,886
17	Combine lines 10 through 16				644	17	358,083
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions					18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14					18b	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2011)

Form **4797**

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

2011

Attachment
Sequence No. **27**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

1 Enter the gross proceeds from sales or exchanges reported to you for 2011 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1** **14,581,824**

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	46,763,117
						LT GAIN	39,970,479
3	Gain, if any, from Form 4684, line 39					3	88,398
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37					4	8,254,824
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824					5	750,910
6	Gain, if any, from line 32, from other than casualty or theft.				PART I ADJ	6	32,698,381
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:				-761,532	7	34,238,342
<p>Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.</p> <p>Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.</p>							
8	Nonrecaptured net section 1231 losses from prior years (see instructions)					8	8,710,679
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	11,122,435

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	48,310,412
						ST GAIN	51,484,514
11	Loss, if any, from line 7					11	(32,394,499)
12	Gain, if any, from line 7 or amount from line 8, if applicable					12	2,436,913
13	Gain, if any, from line 31					13	45,523,091
14	Net gain or (loss) from Form 4684, lines 31 and 38a					14	-1,461,976
15	Ordinary gain from installment sales from Form 6252, line 25 or 36					15	1,782,608
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.				PART II ADJ	16	2,916,241
17	Combine lines 10 through 16				4,356,563	17	26,333,042
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions					18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14					18b	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2011)

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	255,610	8,764	5,254
21	Cost or other basis plus expense of sale	21	254,770	8,745	3,652
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	255,898	8,769	5,366
25 If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976.	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f.	26g			
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the smaller of line 24 or 27b	27c			
28 If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a			
b	Enter the smaller of line 24 or 28a	28b			
29 If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b	Enter the smaller of line 24 or 29a (see instructions)	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years.	33	
34	Recomputed depreciation (see instructions)	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A					
B					
C					
D					
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	80,702,024	21,259,281	8,727,393
21	Cost or other basis plus expense of sale	21	125,848,083	18,159,776	3,689,049
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	55,046,518	10,550,901	5,940,635
25 If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976.	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f.	26g			
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the smaller of line 24 or 27b	27c			
28 If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a			
b	Enter the smaller of line 24 or 28a	28b			
29 If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b	Enter the smaller of line 24 or 29a (see instructions)	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years.	33	
34	Recomputed depreciation (see instructions)	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Form **5884**

Work Opportunity Credit

OMB No. 1545-0219

2011

Attachment
Sequence No. **77**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
	a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . \$ <u>7,034</u> × 25% (.25)	1a	
	b Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>9,708</u> × 40% (.40)	1b	
	c Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>1,835</u> × 50% (.50)	1c	
	TOTAL QUALIFIED WAGES PAID 11,223		
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	11,204
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	1,922
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4b	4	12,712
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b	6	

General Instructions

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

What's New

- The work opportunity credit is scheduled to expire for employees who begin work after 2011. Do not report wages paid or incurred to these employees on Form 5884 unless the credit is extended. See www.irs.gov/form5884 for the latest information about this credit.
- Renewal community designations expired at the end of 2009. Wages paid or incurred for services performed after 2009 by a designated community resident or summer youth employee who lived in a renewal community may no longer qualify for the work opportunity credit unless the designation is extended.
- The carryforwards, carrybacks, and passive activity limitations for this credit are no longer reported on this form; instead, they must be reported on Form 3800, General Business Credit.

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- or second-year wages you paid to or incurred for targeted group employees during the tax

year. Your business does not have to be located in an empowerment zone or rural renewal county to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

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

How To Claim the Credit

You must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a member of a targeted group. You must receive the certification by the day the individual begins work or complete Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit, on or before the day you offer the individual a job.

If you complete Form 8850, it must be signed by you and the individual and submitted to the SESA by the 28th calendar day after the individual begins work. If the SESA

Form **5884**

Work Opportunity Credit

OMB No. 1545-0219

2011
Attachment
Sequence No. **77**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2011 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 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>479,240</u> × 25% (.25)	1a	
	b Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>2,315,031</u> × 40% (.40)	1b	
	c Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>77,606</u> × 50% (.50)	1c	
	TOTAL QUALIFIED WAGES PAID <u>2,871,877</u>		
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	1,084,999
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	35,850
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4b	4	1,132,765
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b	6	

General Instructions

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

What's New

- The work opportunity credit is scheduled to expire for employees who begin work after 2011. Do not report wages paid or incurred to these employees on Form 5884 unless the credit is extended. See www.irs.gov/form5884 for the latest information about this credit.
- Renewal community designations expired at the end of 2009. Wages paid or incurred for services performed after 2009 by a designated community resident or summer youth employee who lived in a renewal community may no longer qualify for the work opportunity credit unless the designation is extended.
- The carryforwards, carrybacks, and passive activity limitations for this credit are no longer reported on this form; instead, they must be reported on Form 3800, General Business Credit.

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- or second-year wages you paid to or incurred for targeted group employees during the tax

year. Your business does not have to be located in an empowerment zone or rural renewal county to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

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

How To Claim the Credit

You must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a member of a targeted group. You must receive the certification by the day the individual begins work or complete Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit, on or before the day you offer the individual a job.

If you complete Form 8850, it must be signed by you and the individual and submitted to the SESA by the 28th calendar day after the individual begins work. If the SESA

Form **5884-B**

(December 2010)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

New Hire Retention Credit

▶ Attach to your tax return.

▶ Use Part II to list additional retained workers.

OMB No. 1545-2202

Attachment
Sequence No. **65**

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

A credit of up to \$1,000 is allowed for each retained worker. A retained worker generally is a qualified employee (see instructions) whose first 52 consecutive weeks of employment ended in the current tax year. However, the worker's wages (as defined for income tax withholding purposes) for the second 26 consecutive weeks must equal at least 80% of the worker's wages for the first 26 consecutive weeks.

Part I New Hire Retention Credit for Retained Workers

Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		(a) Retained Worker No. 1	(b) Retained Worker No. 2	(c) Retained Worker No. 3
1	Enter the retained worker's social security number	1		
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2 / / 2010	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3		
4	Multiply line 3 by 80% (.80)	4		
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5		
6	Add lines 3 and 5	6		
7	Multiply line 6 by 6.2% (.062)	7		
8	Maximum credit allowable	8 1,000 00	1,000 00	1,000 00
9	Enter the smaller of line 7 or line 8	9		
10	Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II			10 42,908
11	Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions)	11 40,604		
12	New hire retention credit from partnerships and S corporations (see instructions)			12 1,395
13	Current year credit. Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800)			13 44,391

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55035V

Form **5884-B** (12-2010)

Form **5884-B**

(December 2010)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

New Hire Retention Credit

▶ **Attach to your tax return.**

▶ **Use Part II to list additional retained workers.**

OMB No. 1545-2202

Attachment
Sequence No. **65**

Identifying number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

A credit of up to \$1,000 is allowed for each retained worker. A retained worker generally is a qualified employee (see instructions) whose first 52 consecutive weeks of employment ended in the current tax year. However, the worker's wages (as defined for income tax withholding purposes) for the second 26 consecutive weeks must equal at least 80% of the worker's wages for the first 26 consecutive weeks.

Part I New Hire Retention Credit for Retained Workers

Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		(a) Retained Worker No. 1	(b) Retained Worker No. 2	(c) Retained Worker No. 3
1	Enter the retained worker's social security number	1		
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2 / / 2010	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3		
4	Multiply line 3 by 80% (.80)	4		
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5		
6	Add lines 3 and 5	6		
7	Multiply line 6 by 6.2% (.062)	7		
8	Maximum credit allowable	8 1,000 00	1,000 00	1,000 00
9	Enter the smaller of line 7 or line 8	9		
10	Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II			10 796,680
11	Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions)	11 924		
12	New hire retention credit from partnerships and S corporations (see instructions)	12		19,595
13	Current year credit. Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800)	13		834,623

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55035V

Form **5884-B** (12-2010)

Name(s) shown on return. Do not enter name and identifying number if shown on other side.

Identifying number

Part II Continuation Sheet for Additional Retained Workers

Use a separate column for each retained worker. Keep track of the number of workers listed by entering a number at the top of each column. For example, the first retained worker listed on the first attached Part II would be Retained Worker No. 4. If you need more columns, use additional copies of Part II. Include the totals from columns (a) through (c) of all lines 9 from all copies of Part II on Part I, line 10.

		(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number	1		
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3		
4	Multiply line 3 by 80% (.80)	4		
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5		
6	Add lines 3 and 5	6		
7	Multiply line 6 by 6.2% (.062)	7		
8	Maximum credit allowable	8	1,000 00	1,000 00
9	Enter the smaller of line 7 or line 8	9		

		(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number	1		
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3		
4	Multiply line 3 by 80% (.80)	4		
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5		
6	Add lines 3 and 5	6		
7	Multiply line 6 by 6.2% (.062)	7		
8	Maximum credit allowable	8	1,000 00	1,000 00
9	Enter the smaller of line 7 or line 8	9		

		(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number	1		
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3		
4	Multiply line 3 by 80% (.80)	4		
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5		
6	Add lines 3 and 5	6		
7	Multiply line 6 by 6.2% (.062)	7		
8	Maximum credit allowable	8	1,000 00	1,000 00
9	Enter the smaller of line 7 or line 8	9		

Name(s) shown on return. Do not enter name and identifying number if shown on other side.

Identifying number

Part II Continuation Sheet for Additional Retained Workers

Use a separate column for each retained worker. Keep track of the number of workers listed by entering a number at the top of each column. For example, the first retained worker listed on the first attached Part II would be Retained Worker No. 4. If you need more columns, use additional copies of Part II. Include the totals from columns (a) through (c) of all lines 9 from all copies of Part II on Part I, line 10.

		(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number	1		
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3		
4	Multiply line 3 by 80% (.80)	4		
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5		
6	Add lines 3 and 5	6		
7	Multiply line 6 by 6.2% (.062)	7		
8	Maximum credit allowable	8	1,000 00	1,000 00
9	Enter the smaller of line 7 or line 8	9		

		(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number	1		
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3		
4	Multiply line 3 by 80% (.80)	4		
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5		
6	Add lines 3 and 5	6		
7	Multiply line 6 by 6.2% (.062)	7		
8	Maximum credit allowable	8	1,000 00	1,000 00
9	Enter the smaller of line 7 or line 8	9		

		(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number	1		
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3		
4	Multiply line 3 by 80% (.80)	4		
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5		
6	Add lines 3 and 5	6		
7	Multiply line 6 by 6.2% (.062)	7		
8	Maximum credit allowable	8	1,000 00	1,000 00
9	Enter the smaller of line 7 or line 8	9		

Form **6478**

Alcohol and Cellulosic Biofuel Fuels Credit

OMB No. 1545-0231

2011

Attachment Sequence No. **83**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

Caution. You cannot claim any amounts on Form 6478 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Qualified ethanol fuel production for fuel sold or used before 2012 (see instructions for election)	1		94
2	Alcohol 190 proof or greater and alcohol 190 proof or greater in fuel mixtures sold or used before 2012	2		d
3	Alcohol less than 190 proof but at least 150 proof and alcohol less than 190 proof but at least 150 proof in fuel mixtures sold or used before 2012	3		d
4	Qualified cellulosic biofuel production for fuel sold or used before 2012 that is alcohol (see instructions for election)	4		-
5	Qualified cellulosic biofuel production for fuel sold or used before 2012 that is not alcohol (see instructions for election)	5		-
6	Qualified cellulosic biofuel production for fuel sold or used after 2011 (see instructions for election)	6		
7	Add the amounts in column (c) on lines 1 through 6. Include this amount in your income for 2011 and, if you reported an amount on lines 4, 5, or 6 above, enter your IRS registration number (see instructions)		7	96
8	Alcohol and cellulosic biofuel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		8	953
9	Add lines 7 and 8. Cooperatives, estates, and trusts, go to line 10. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4c		9	1,049
10	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		10	
11	Cooperatives, estates, and trusts, subtract line 10 from line 9. Report this amount on Form 3800, line 4c		11	

*Only the rate for ethanol is shown. See instructions for the rate for alcohol other than ethanol.

**Only the rate for alcohol other than ethanol is shown. See instructions for the rate for ethanol.

General Instructions

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

What's New

- The alcohol mixture, alcohol, and small ethanol producer credits expired for fuels sold or used after 2011.
- The carryforwards, carrybacks, and passive activity limitations for this credit are no longer reported on this form; instead, they must be reported on Form 3800, General Business Credit.

Future developments. The IRS has created a page on IRS.gov for information about Form 6478 and its instructions at www.irs.gov/form6478. Information about any future developments affecting Form 6478 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

Use Form 6478 to figure your alcohol and cellulosic biofuel fuels credit. You claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Alcohol mixture credit,
- Alcohol credit,
- Small ethanol producer credit, and
- Cellulosic biofuel producer credit.

You may claim or elect not to claim the alcohol and cellulosic biofuel fuels credit at any time within 3 years from the due date of your return (determined without regard to extensions) on either an original or an amended return for the tax year of the sale or use.



Before claiming a credit on Form 6478, the alcohol fuel mixture credit must be taken against any section 4081 liability on Form 720. Any credit in excess of the section 4081 liability can be taken as a claim for payment on Form 8849 or an income tax credit on Form 4136.

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

Form **6478**

Alcohol and Cellulosic Biofuel Fuels Credit

OMB No. 1545-0231

2011

Attachment Sequence No. **83**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

Caution. You cannot claim any amounts on Form 6478 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Qualified ethanol fuel production for fuel sold or used before 2012 (see instructions for election)	1		8,287
2	Alcohol 190 proof or greater and alcohol 190 proof or greater in fuel mixtures sold or used before 2012	2		d
3	Alcohol less than 190 proof but at least 150 proof and alcohol less than 190 proof but at least 150 proof in fuel mixtures sold or used before 2012	3		d
4	Qualified cellulosic biofuel production for fuel sold or used before 2012 that is alcohol (see instructions for election)	4		-
5	Qualified cellulosic biofuel production for fuel sold or used before 2012 that is not alcohol (see instructions for election)	5		-
6	Qualified cellulosic biofuel production for fuel sold or used after 2011 (see instructions for election)	6		
7	Add the amounts in column (c) on lines 1 through 6. Include this amount in your income for 2011 and, if you reported an amount on lines 4, 5, or 6 above, enter your IRS registration number (see instructions)	7		9,644
8	Alcohol and cellulosic biofuel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	8		14,541
9	Add lines 7 and 8. Cooperatives, estates, and trusts, go to line 10. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4c	9		24,185
10	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	10		
11	Cooperatives, estates, and trusts, subtract line 10 from line 9. Report this amount on Form 3800, line 4c	11		

*Only the rate for ethanol is shown. See instructions for the rate for alcohol other than ethanol.

**Only the rate for alcohol other than ethanol is shown. See instructions for the rate for ethanol.

General Instructions

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

What's New

- The alcohol mixture, alcohol, and small ethanol producer credits expired for fuels sold or used after 2011.
- The carryforwards, carrybacks, and passive activity limitations for this credit are no longer reported on this form; instead, they must be reported on Form 3800, General Business Credit.

Future developments. The IRS has created a page on IRS.gov for information about Form 6478 and its instructions at www.irs.gov/form6478. Information about any future developments affecting Form 6478 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

Use Form 6478 to figure your alcohol and cellulosic biofuel fuels credit. You claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Alcohol mixture credit,
- Alcohol credit,
- Small ethanol producer credit, and
- Cellulosic biofuel producer credit.

You may claim or elect not to claim the alcohol and cellulosic biofuel fuels credit at any time within 3 years from the due date of your return (determined without regard to extensions) on either an original or an amended return for the tax year of the sale or use.



Before claiming a credit on Form 6478, the alcohol fuel mixture credit must be taken against any section 4081 liability on Form 720. Any credit in excess of the section 4081 liability can be taken as a claim for payment on Form 8849 or an income tax credit on Form 4136.

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

Form **6765**

Credit for Increasing Research Activities

OMB No. 1545-0619

2011

Attachment Sequence No. **81**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

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

1	Certain amounts paid or incurred to energy consortia (see instructions)		1	28
2	Basic research payments to qualified organizations (see instructions)	2	168	
3	Qualified organization base period amount	3	101	
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	157
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	12,575	
6	Cost of supplies	6	9,217	
7	Rental or lease costs of computers (see instructions)	7	250	
8	Enter the applicable percentage of contract research expenses (see instructions)	8	7,711	
9	Total qualified research expenses. Add lines 5 through 8	9	13,832	
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	11,902	%
11	Enter average annual gross receipts (see instructions)	11	N/A	
12	Multiply line 11 by the percentage on line 10	12	9,790	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	13,645	
14	Multiply line 9 by 50% (.50)	14	13,832	
15	Enter the smaller of line 13 or line 14		15	13,646
16	Add lines 1, 4, and 15		16	13,711
17	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached		17	13,818

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

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	18	56	
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	69	
20	Qualified organization base period amount (see the line 3 instructions)	20	90	
21	Subtract line 20 from line 19. If zero or less, enter -0-		21	55
22	Add lines 18 and 21		22	109
23	Multiply line 22 by 20% (.20)		23	82
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	10,259	
25	Cost of supplies	25	7,223	
26	Rental or lease costs of computers (see the line 7 instructions)	26	98	
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	6,028	
28	Total qualified research expenses. Add lines 24 through 27	28	11,499	
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29	9,504	
30	Divide line 29 by 6.0	30	8,601	
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	8,476	
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)		32	11,291

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13700H

Form **6765** (2011)

Credit for Increasing Research Activities

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

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

1	Certain amounts paid or incurred to energy consortia (see instructions)		1	48,625
2	Basic research payments to qualified organizations (see instructions)	2	228,501	
3	Qualified organization base period amount	3	4,069,596	
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	135,507
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	42,338,878	
6	Cost of supplies	6	9,253,707	
7	Rental or lease costs of computers (see instructions)	7	36,093	
8	Enter the applicable percentage of contract research expenses (see instructions)	8	8,747,607	
9	Total qualified research expenses. Add lines 5 through 8	9	60,376,286	
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10		%
11	Enter average annual gross receipts (see instructions)	11	N/A	
12	Multiply line 11 by the percentage on line 10	12	18,764,031	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	42,187,588	
14	Multiply line 9 by 50% (.50)	14	30,188,146	
15	Enter the smaller of line 13 or line 14		15	28,987,026
16	Add lines 1, 4, and 15		16	29,171,158
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	4,071,985

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

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)		18	128,931
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	155,361	
20	Qualified organization base period amount (see the line 3 instructions)	20	315,153	
21	Subtract line 20 from line 19. If zero or less, enter -0-		21	110,159
22	Add lines 18 and 21		22	239,090
23	Multiply line 22 by 20% (.20)		23	47,818
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	84,271,824	
25	Cost of supplies	25	18,927,500	
26	Rental or lease costs of computers (see the line 7 instructions)	26	79,540	
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	19,937,917	
28	Total qualified research expenses. Add lines 24 through 27	28	123,216,792	
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29	339,625,627	
30	Divide line 29 by 6.0	30	56,509,014	
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	65,801,444	
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)		32	9,160,994

For Paperwork Reduction Act Notice, see instructions.

Section B—Alternative Simplified Credit (continued)

33	Add lines 23 and 32	33	11,390	
34	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If “Yes,” multiply line 33 by 65% (.65). If “No,” enter the amount from line 33 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	34	11,517	

Section C—Summary

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	*18	
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	25,286	
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	2,713	
38	Add lines 36 and 37. Estates and trusts go to line 39. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on line 1c of Form 3800	38	27,874	
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39		
40	Estates and trusts, subtract line 39 from line 38. Report the amount on line 1c of Form 3800	40		

Section B—Alternative Simplified Credit (continued)

33	Add lines 23 and 32	33	9,216,050	
34	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If “Yes,” multiply line 33 by 65% (.65). If “No,” enter the amount from line 33 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	34	5,734,605	

Section C—Summary

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	*203	
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	9,669,817	
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	253,841	
38	Add lines 36 and 37. Estates and trusts go to line 39. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on line 1c of Form 3800	38	9,891,311	
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39		
40	Estates and trusts, subtract line 39 from line 38. Report the amount on line 1c of Form 3800	40		

Low-Income Housing Credit

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 ▶ 506		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	15
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	2,269
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1d	5	2,324
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, line 1d	7	

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 2007 ▶ _____		
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	5
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.	11	685
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4d	12	728
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13	
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, line 4d	14	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 639871

Form **8586** (Rev. 12-2011)

Low-Income Housing Credit

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 ▶		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	29,936
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	3,609,249
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1d	5	3,648,836
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, line 1d	7	

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 2007 ▶		
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	6,317
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.	11	1,583,831
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4d	12	1,591,278
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13	
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, line 4d	14	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 639871

Form **8586** (Rev. 12-2011)

Form **8594**
(Rev. February 2006)
Department of the Treasury
Internal Revenue Service

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 2011 Line Item Counts (Estimated from SOI Sample)	Identifying number as shown on return
---	---------------------------------------

Check the box that identifies you:
 Purchaser Seller

Part I General Information

1 Name of other party to the transaction 26,495	Other party's identifying number 23,524
---	---

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

City or town, state, and ZIP code

2 Date of sale 25,672	3 Total sales price (consideration) 25,769
---------------------------------	--

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$ 2,245	\$ 2,227
Class II	\$ 286	\$ 325
Class III	\$ 4,802	\$ 4,739
Class IV	\$ 10,492	\$ 10,429
Class V	\$ 19,761	\$ 19,585
Class VI and VII	\$ 20,124	\$ 20,866
Total	\$ 24,533	\$ 25,308

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
10,584 **15,911**
 If "Yes," attach a schedule that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63768Z

Form **8594** (Rev. 2-2006)

**Asset Acquisition Statement
 Under Section 1060**

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

Name as shown on return Corporation 2011 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) 410,110,088
-----------------------	--

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$ 28,303,142	\$ 28,299,613
Class II	\$ 25,589,814	\$ 26,219,174
Class III	\$ 77,731,856	\$ 82,780,363
Class IV	\$ 21,226,070	\$ 21,737,883
Class V	\$ 124,065,718	\$ 122,142,109
Class VI and VII	\$ 114,529,844	\$ 116,017,692
Total	\$ 391,399,631	\$ 397,062,026

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? Yes No
 If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? Yes No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? Yes No
 If "Yes," attach a schedule that specifies **(a)** the type of agreement and **(b)** the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

Form **8609-A**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

Annual Statement for Low-Income Housing Credit

OMB No. 1545-0988

▶ **File with owner's federal income tax return.**
▶ **See separate instructions.**

Attachment
Sequence No. **36**

Name(s) shown on return Corporation 2011 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	*414
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	*414
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	*414

For Paperwork Reduction Act Notice, see separate instructions.

Cat No. 38841T

Form 8609-A (Rev. 12-2008)

Annual Statement for Low-Income Housing Credit

OMB No. 1545-0988

▶ **File with owner's federal income tax return.**
 ▶ **See separate instructions.**

Attachment
 Sequence No. **36**

Name(s) shown on return Corporation 2011 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	*134,378
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	*94,135
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	*7,479

Form **8816**
 (Rev. January 2010)
 Department of the Treasury
 Internal Revenue Service

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

OMB No. 1545-1130

▶ Attach to tax return.

Name Corporation 2011 Line Item Counts (Estimated from SOI Sample)	Employer Identification Number
--	--------------------------------

Part I Special Loss Discount Amount

Accident year	-----	-----	-----	-----	-----
1 Undiscounted unpaid losses . . .	999				
2 Discounted unpaid losses . . .	1,002				
3 Special loss discount limitation. Subtract line 2 from line 1 . . .	924				

Part II Special Loss Discount Account (See instructions.)

4 Balance at the beginning of the year	749				
5 Additions—section 847(4) . . .	206				
6 Subtractions—section 847(5) . . .	592				
7 Balance at the end of the year. Add lines 4 and 5 and subtract line 6 from the result	772				

Part III Special Estimated Tax Payments (See instructions.)

8 Balance at the beginning of the year	684				
9 Payments made for year . . .	116				
10 Prior section 847 payments transferred to current year . . .	149				
11 Payments applied for year . . .	472				
12 Balance at the end of the year. Add lines 8 through 10 and subtract line 11 from the result . . .	698				

General Instructions

Section references are to the Internal Revenue Code.

Purpose of form. Form 8816 must be filed by insurance companies that elect to take an additional deduction under section 847.

Consolidated return. Each member of a consolidated group claiming a section 847 deduction must file a separate Form 8816. Do not combine several taxpayers on one Form 8816. If a consolidated return is filed on Form 1120 and one or

more members of the group is claiming a section 847 deduction, enter "Form 8816" and the amount in the margin near line 32b on Form 1120. This will assist the IRS in properly accounting for your Special Estimated Tax Payments.

When to file. Attach Form 8816 to the Form 1120-PC, Form 1120-L, or Form 1120 filed for the tax year of the additional deduction and for each subsequent tax year that has a remaining amount of unpaid losses resulting from the deduction.

Specific Instructions

Note: Line references are to the 2009 Form 1120-L, 2009 Form 1120-PC, and 2009 Form 1120.

Part I. Special Loss Discount Amount

Accident year. Enter the four digit accident year in the space provided at the top of each column. For example, enter accident year 2008 as 2008.

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

▶ Attach to tax return.

Name Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)	Employer Identification Number
---	--------------------------------

Part I Special Loss Discount Amount

Accident year	-----	-----	-----	-----
1 Undiscounted unpaid losses . . .	675,694,721			
2 Discounted unpaid losses . . .	610,199,857			
3 Special loss discount limitation. Subtract line 2 from line 1 . . .	64,998,458			

Part II Special Loss Discount Account (See instructions.)

4 Balance at the beginning of the year	4,151,446			
5 Additions—section 847(4) . . .	1,049,748			
6 Subtractions—section 847(5) . . .	1,520,490			
7 Balance at the end of the year. Add lines 4 and 5 and subtract line 6 from the result	3,663,126			

Part III Special Estimated Tax Payments (See instructions.)

8 Balance at the beginning of the year	1,584,907			
9 Payments made for year . . .	392,621			
10 Prior section 847 payments transferred to current year . . .	68,220			
11 Payments applied for year . . .	504,738			
12 Balance at the end of the year. Add lines 8 through 10 and subtract line 11 from the result .	1,540,820			

General Instructions

Section references are to the Internal Revenue Code.

Purpose of form. Form 8816 must be filed by insurance companies that elect to take an additional deduction under section 847.

Consolidated return. Each member of a consolidated group claiming a section 847 deduction must file a separate Form 8816. Do not combine several taxpayers on one Form 8816. If a consolidated return is filed on Form 1120 and one or

more members of the group is claiming a section 847 deduction, enter "Form 8816" and the amount in the margin near line 32b on Form 1120. This will assist the IRS in properly accounting for your Special Estimated Tax Payments.

When to file. Attach Form 8816 to the Form 1120-PC, Form 1120-L, or Form 1120 filed for the tax year of the additional deduction and for each subsequent tax year that has a remaining amount of unpaid losses resulting from the deduction.

Specific Instructions

Note: Line references are to the 2009 Form 1120-L, 2009 Form 1120-PC, and 2009 Form 1120.

Part I. Special Loss Discount Amount

Accident year. Enter the four digit accident year in the space provided at the top of each column. For example, enter accident year 2008 as 2008.

Form **8820**
 (Rev. December 2011)
 Department of the Treasury
 Internal Revenue Service

Orphan Drug Credit

OMB No. 1545-1505

▶ Attach to your tax return.

Attachment
 Sequence No. **103**

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

Part I Current Year Credit

1	Qualified clinical testing expenses paid or incurred during the tax year (see instructions)	1	94
2a	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2a	94
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 2011 Form 3800)	4	95
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 2011 Form 3800)	6	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11208S

Form **8820** (Rev. 12-2011)

Orphan Drug Credit

OMB No. 1545-1505

▶ Attach to your tax return.

Attachment
Sequence No. **103**

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

Part I Current Year Credit

1	Qualified clinical testing expenses paid or incurred during the tax year (see instructions)	1	1,510,912
2a	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2a	755,456
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 2011 Form 3800)	4	755,456
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 2011 Form 3800)	6	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11208S

Form **8820** (Rev. 12-2011)

Form **8824**
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-1190

2011

Attachment
Sequence No. **109**

▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1 Description of like-kind property given up:

2 Description of like-kind property received:

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

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

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

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

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

Part II Related Party Exchange Information

337 81,977

8 Name of related party Relationship to you Related party's identifying number

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

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? Yes No

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? Yes No

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

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

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

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

▶ Attach to your tax return.

Name(s) shown on tax return

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1 Description of like-kind property given up:

2 Description of like-kind property received:

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

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

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

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

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

Part II Related Party Exchange Information

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

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? Yes No

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? Yes No

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

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

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

Name(s) shown on tax return. Do not enter name and social security number if shown on other side.

Your social security number

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred **and** received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions. **MULTI-ASSET EXCHANGE INDICATED** **68**

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	1,480		
13	Adjusted basis of other property given up	13	837		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14		1,472	
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		3,483	
16	FMV of like-kind property you received	16		69,372	
17	Add lines 15 and 16	17		70,666	
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		81,019	
19	Realized gain or (loss). Subtract line 18 from line 17	19		77,276	
20	Enter the smaller of line 15 or line 19, but not less than zero	20		2,263	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21		1,834	
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		510	
23	Recognized gain. Add lines 21 and 22	23		2,332	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		76,479	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		80,827	

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	430,345		
13	Adjusted basis of other property given up	13	205,219		
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		225,127	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15		1,914,721	
16	FMV of like-kind property you received	16		35,229,605	
17	Add lines 15 and 16	17		37,149,152	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions)	18		15,110,927	
19	Realized gain or (loss). Subtract line 18 from line 17	19		23,711,560	
20	Enter the smaller of line 15 or line 19, but not less than zero	20		1,690,257	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21		2,651,711	
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		474,534	
23	Recognized gain. Add lines 21 and 22	23		3,142,592	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		20,601,736	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		17,114,754	

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 _____ Employer identification number _____
Corporation 2011 Line Item Counts (Estimated from SOI Sample)

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

		Properties					
		A	B	C	D		
Rental Real Estate Income							
2 Gross rents	2	231,375					
Rental Real Estate Expenses							
3 Advertising	3	27,415					
4 Auto and travel	4	36,362					
5 Cleaning and maintenance	5	78,844					
6 Commissions	6	19,828					
7 Insurance	7	146,469					
8 Legal and other professional fees	8	147,273					
9 Interest	9	123,021					
10 Repairs	10	133,880					
11 Taxes	11	193,679					
12 Utilities	12	127,229					
13 Wages and salaries	13	22,872					
14 Depreciation (see instructions)	14	192,943					
15 Other (list) ▶ _____	15	172,283					

16 Total expenses for each property. Add lines 3 through 15	16	228,567					
17 Income or (Loss) from each property. Subtract line 16 from line 2	17	247,652					
18a Total gross rents. Add gross rents from line 2, columns A through H	18a	231,375					
b Total expenses. Add total expenses from line 16, columns A through H	18b	(228,567)					
19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19	2,554					
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	60,984					
b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:							
(1) Name	(2) Employer identification number						
_____	_____						
_____	_____						
21 Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4	21	296,202					

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.

Name Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
---	--------------------------------

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

		Properties			
		A	B	C	D
Rental Real Estate Income					
2	Gross rents	2 40,043,135			
Rental Real Estate Expenses					
3	Advertising	3 103,225			
4	Auto and travel	4 142,832			
5	Cleaning and maintenance	5 1,193,824			
6	Commissions	6 234,185			
7	Insurance	7 1,278,674			
8	Legal and other professional fees	8 1,735,331			
9	Interest	9 7,300,755			
10	Repairs	10 1,920,773			
11	Taxes	11 5,045,049			
12	Utilities	12 2,211,592			
13	Wages and salaries	13 1,746,386			
14	Depreciation (see instructions)	14 6,837,149			
15	Other (list) ▶	15 3,204,531			
16	Total expenses for each property. Add lines 3 through 15	16 32,954,305			
17	Income or (Loss) from each property. Subtract line 16 from line 2	17 7,088,829			
18a	Total gross rents. Add gross rents from line 2, columns A through H			18a 40,043,232	
18b	Total expenses. Add total expenses from line 16, columns A through H			18b (32,954,305)	
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities			19 790,888	
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 700,148	
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:				
	(1) Name	(2) Employer identification number			
			
			
21	Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4			21 8,579,963	

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
E	.....	.....	.....	.....
F	.....	.....	.....	.....
G	.....	.....	.....	.....
H	.....	.....	.....	.....

		Properties							
		E		F		G		H	
Rental Real Estate Income									
2 Gross rents	2								
Rental Real Estate Expenses									
3 Advertising	3								
4 Auto and travel	4								
5 Cleaning and maintenance . .	5								
6 Commissions	6								
7 Insurance	7								
8 Legal and other professional fees	8								
9 Interest	9								
10 Repairs	10								
11 Taxes	11								
12 Utilities	12								
13 Wages and salaries	13								
14 Depreciation (see instructions)	14								
15 Other (list) ▶	15								
.....									
.....									
Total expenses for each property.									
16 Add lines 3 through 15	16								
Income or (Loss) from each									
17 property. Subtract line 16 from line 2	17								

Allowable Codes for Type of Property

- 1—Single Family Residence
- 2—Multi-Family Residence
- 3—Vacation or Short-Term Rental
- 4—Commercial
- 5—Land
- 6—Royalties
- 7—Self-Rental
- 8—Other (include description with the code on Form 8825 or on a separate statement)

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
E	.....		
F	.....		
G	.....		
H	.....		

		Properties							
		E		F		G		H	
Rental Real Estate Income									
2 Gross rents	2								
Rental Real Estate Expenses									
3 Advertising	3								
4 Auto and travel	4								
5 Cleaning and maintenance . .	5								
6 Commissions	6								
7 Insurance	7								
8 Legal and other professional fees	8								
9 Interest	9								
10 Repairs	10								
11 Taxes	11								
12 Utilities	12								
13 Wages and salaries	13								
14 Depreciation (see instructions)	14								
15 Other (list) ▶	15								
.....									
.....									
Total expenses for each property.									
16 Add lines 3 through 15	16								
Income or (Loss) from each									
17 property. Subtract line 16 from line 2	17								

Allowable Codes for Type of Property

- 1—Single Family Residence
- 2—Multi-Family Residence
- 3—Vacation or Short-Term Rental
- 4—Commercial
- 5—Land
- 6—Royalties
- 7—Self-Rental
- 8—Other (include description with the code on Form 8825 or on a separate statement)

Disabled Access Credit

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

1	Total eligible access expenditures (see instructions)	1	2,238	
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	2,238	
7	Disabled access credit from partnerships and S corporations	7	124	
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	2,367	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1g of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Eligible small businesses use Form 8826 to claim the disabled access credit. This credit is part of the general business credit.

Definitions

Eligible Small Business

For purposes of the credit, an eligible small business is any business or person that:

- Had gross receipts for the preceding tax year that did not

exceed \$1 million or had no more than 30 full-time employees during the preceding tax year and

- Elects (by filing Form 8826) to claim the disabled access credit for the tax year.

For purposes of the definition:

- Gross receipts are reduced by returns and allowances made during the tax year,
- An employee is considered full time if employed at least 30 hours per week for 20 or more calendar weeks in the tax year, and
- All members of the same controlled group and all persons under common control generally are considered to be one person—see section 44(d)(2).

Eligible Access Expenditures

For purposes of the credit, these expenditures are amounts paid or incurred by the eligible small business **to comply with applicable requirements** under the Americans With Disabilities Act of 1990 (Public Law 101-336) as in effect on November 5, 1990.

Eligible access expenditures include amounts paid or incurred:

1. To remove barriers that prevent a business from being accessible to or usable by individuals with disabilities;

2. To provide qualified interpreters or other methods of making audio materials available to hearing-impaired individuals;

3. To provide qualified readers, taped texts, and other methods of making visual materials available to individuals with visual impairments; or

4. To acquire or modify equipment or devices for individuals with disabilities.

The expenditures must be reasonable and necessary to accomplish the above purposes.

Eligible expenditures do not include expenditures in 1 above that are paid or incurred in connection with any facility first placed in service after November 5, 1990.

Eligible access expenditures must meet those standards issued by the Secretary of the Treasury as agreed to by the Architectural and Transportation Barriers Compliance Board and set forth in regulations. See section 44(c) for other details.

Disability. For an individual, this means:

- A physical or mental impairment that substantially limits one or more major life activities,
- A record of such an impairment, or
- Being regarded as having such an impairment.

Disabled Access Credit

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

1	Total eligible access expenditures (see instructions)	1	48,587	
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	7,349	
7	Disabled access credit from partnerships and S corporations	7	291	
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	7,640	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1g of Form 3800.
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Purpose of Form

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Definitions

Eligible Small Business

For purposes of the credit, an eligible small business is any business or person that:

- Had gross receipts for the preceding tax year that did not

exceed \$1 million **or** had no more than 30 full-time employees during the preceding tax year and

- Elects (by filing Form 8826) to claim the disabled access credit for the tax year.

For purposes of the definition:

- Gross receipts are reduced by returns and allowances made during the tax year,
- An employee is considered full time if employed at least 30 hours per week for 20 or more calendar weeks in the tax year, and
- All members of the same controlled group and all persons under common control generally are considered to be one person—see section 44(d)(2).

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3. To provide qualified readers, taped texts, and other methods of making visual materials available to individuals with visual impairments;

or

4. To acquire or modify equipment or devices for individuals with disabilities.

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Disability. For an individual, this means:

- A physical or mental impairment that substantially limits one or more major life activities,
- A record of such an impairment, or
- Being regarded as having such an impairment.

Department of the Treasury
Internal Revenue Service

▶ **Attach to the corporation's tax return.**

Name		Employer identification number	
Corporation 2011 Line Item Counts (Estimated from SOI Sample)			
1	Alternative minimum tax (AMT) for 2010. Enter the amount from line 14 of the 2010 Form 4626	1	6,077
2	Minimum tax credit carryforward from 2010. Enter the amount from line 9 of the 2010 Form 8827	2	18,845
3	Enter any 2010 unallowed qualified electric vehicle credit (see instructions)	3	d
4	Add lines 1, 2, and 3	4	21,697
5	Enter the corporation's 2011 regular income tax liability minus allowable tax credits (see instructions)	5	4,889
6	Is the corporation a "small corporation" exempt from the AMT for 2011 (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 2011 and enter the tentative minimum tax from line 12	6	6,699
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	175
c	Add lines 7a and 7b	7c	3,878
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	3,791
b	Current year minimum tax credit. Enter the smaller of line 4 or line 7a here and on Form 1120, Schedule J, Part I, line 5d (or the applicable line of your return). If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you made an entry on line 7b, go to line 8c. Otherwise, skip line 8c	8b	3,611
c	Subtract line 8b from line 8a. This is the refundable amount for a corporation electing to accelerate the minimum tax credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return)	8c	177
9	Minimum tax credit carryforward to 2012. Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	9	19,413

Instructions

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

Purpose of Form

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

Who Should File

Form 8827 should be filed by corporations that had:

- An AMT liability in 2010,
- A minimum tax credit carryforward from 2010 to 2011, or
- A qualified electric vehicle credit not allowed for 2010 (see the instructions for line 3).

Line 3

Enter any qualified electric vehicle credit not allowed for 2010 solely because of tentative minimum tax limitations.

Line 5

Enter the corporation's 2011 regular income tax liability (as defined in section 26(b)) minus any credits allowed under Chapter 1, Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue Code (for example, if you are filing Form 1120, subtract any credits on Schedule J, line 5a, through 5c, from the amount on Schedule J, line 2).

Line 6

See the 2011 Instructions for Form 4626 to find out if the corporation is treated as a "small corporation" exempt from the AMT for 2011. If the corporation is a "small corporation" exempt from the AMT, see section 38(c)(5) before completing line 6 for special rules that apply to controlled corporate groups, regulated investment companies, and real estate investment trusts.

Line 7b

A corporation can elect (under section 168(k)(4)) to accelerate its use of unused minimum tax credit carryforwards from tax years beginning before 2006 and obtain a refundable credit in lieu of any special depreciation allowance for eligible property (discussed later). If the election is made, the corporation must do the following.

- Forgo the special depreciation allowance for the eligible property, and
- Use the straight-line method of depreciation of such property.

An election to claim pre-2006 unused research credits or minimum tax credits in lieu of claiming the special depreciation allowance made by a corporation for either its first tax year ending after March 31, 2008, or its first tax year ending after December 31, 2008, continues to apply to certain extension property (as defined in section 168(k)(4)(H)), unless the corporation made an

election not to apply the election made under section 168(k)(4) to extension property for its first tax year ending after December 31, 2008. Generally, extension property is long production period property and noncommercial aircraft if acquired after March 31, 2008, and placed in service after December 31, 2009, but before January 1, 2011.

An election to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance made by the corporation for either its first tax year ending after March 31, 2008, or its first tax year ending after December 31, 2008, continues to apply to round 2 extension property (as defined in section 168(k)(4)(I)) unless the corporation makes an election not to apply the original election to round 2 extension property. Generally, round 2 extension property is property that is eligible qualified property solely because it meets the requirements under the extension of the additional special depreciation allowance to certain property placed in service after December 31, 2010. See section 168(k)(4)(I).

Note. If the corporation did not make the election for either its first tax year ending after March 31, 2008, or its first tax year ending after December 31, 2008, the corporation may elect for its first tax year ending after December 31, 2010, to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance only for round 2 extension property.

Once made, these elections cannot be revoked without IRS consent.

Department of the Treasury
Internal Revenue Service

▶ Attach to the corporation's tax return.

Name		Employer identification number	
Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)			
1	Alternative minimum tax (AMT) for 2010. Enter the amount from line 14 of the 2010 Form 4626	1	2,591,358
2	Minimum tax credit carryforward from 2010. Enter the amount from line 9 of the 2010 Form 8827	2	26,960,274
3	Enter any 2010 unallowed qualified electric vehicle credit (see instructions)	3	d
4	Add lines 1, 2, and 3	4	29,551,637
5	Enter the corporation's 2011 regular income tax liability minus allowable tax credits (see instructions)	5	37,592,187
6	Is the corporation a "small corporation" exempt from the AMT for 2011 (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 2011 and enter the tentative minimum tax from line 12	6	27,056,078
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	243,088
c	Add lines 7a and 7b	7c	13,388,035
8a	Enter the smaller of line 4 or line 7c. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	8a	1,800,588
b	Current year minimum tax credit. Enter the smaller of line 4 or line 7a here and on Form 1120, Schedule J, Part I, line 5d (or the applicable line of your return). If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you made an entry on line 7b, go to line 8c. Otherwise, skip line 8c	8b	1,559,010
c	Subtract line 8b from line 8a. This is the refundable amount for a corporation electing to accelerate the minimum tax credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return)	8c	234,584
9	Minimum tax credit carryforward to 2012. Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	9	27,751,676

Instructions

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

Purpose of Form

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

Who Should File

Form 8827 should be filed by corporations that had:

- An AMT liability in 2010,
- A minimum tax credit carryforward from 2010 to 2011, or
- A qualified electric vehicle credit not allowed for 2010 (see the instructions for line 3).

Line 3

Enter any qualified electric vehicle credit not allowed for 2010 solely because of tentative minimum tax limitations.

Line 5

Enter the corporation's 2011 regular income tax liability (as defined in section 26(b)) minus any credits allowed under Chapter 1, Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue Code (for example, if you are filing Form 1120, subtract any credits on Schedule J, line 5a, through 5c, from the amount on Schedule J, line 2).

Line 6

See the 2011 Instructions for Form 4626 to find out if the corporation is treated as a "small corporation" exempt from the AMT for 2011. If the corporation is a "small corporation" exempt from the AMT, see section 38(c)(5) before completing line 6 for special rules that apply to controlled corporate groups, regulated investment companies, and real estate investment trusts.

Line 7b

A corporation can elect (under section 168(k)(4)) to accelerate its use of unused minimum tax credit carryforwards from tax years beginning before 2006 and obtain a refundable credit in lieu of any special depreciation allowance for eligible property (discussed later). If the election is made, the corporation must do the following.

- Forgo the special depreciation allowance for the eligible property, and
- Use the straight-line method of depreciation of such property.

An election to claim pre-2006 unused research credits or minimum tax credits in lieu of claiming the special depreciation allowance made by a corporation for either its first tax year ending after March 31, 2008, or its first tax year ending after December 31, 2008, continues to apply to certain extension property (as defined in section 168(k)(4)(H)), unless the corporation made an

election not to apply the election made under section 168(k)(4) to extension property for its first tax year ending after December 31, 2008. Generally, extension property is long production period property and noncommercial aircraft if acquired after March 31, 2008, and placed in service after December 31, 2009, but before January 1, 2011.

An election to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance made by the corporation for either its first tax year ending after March 31, 2008, or its first tax year ending after December 31, 2008, continues to apply to round 2 extension property (as defined in section 168(k)(4)(I)) unless the corporation makes an election not to apply the original election to round 2 extension property. Generally, round 2 extension property is property that is eligible qualified property solely because it meets the requirements under the extension of the additional special depreciation allowance to certain property placed in service after December 31, 2010. See section 168(k)(4)(I).

Note. If the corporation did not make the election for either its first tax year ending after March 31, 2008, or its first tax year ending after December 31, 2008, the corporation may elect for its first tax year ending after December 31, 2010, to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance only for round 2 extension property.

Once made, these elections cannot be revoked without IRS consent.

Form **8834**

Qualified Plug-in Electric and Electric Vehicle Credit

OMB No. 1545-1374

2011
Attachment
Sequence No. **111**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

- Note.**
- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles.
 - Claim the credit for certain other plug-in electric vehicles on Form 8936.
 - Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

Part I Qualified Plug-in Electric Vehicle Credit

Section A—Vehicle Information

		(a) Vehicle 1		(b) Vehicle 2	
Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 12 and 19.					
1	Year, make, and model of vehicle	1			
2	Vehicle identification number (see instructions)	2			
3	Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /	/ /	
4	Cost of the vehicle	4			

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

Section B—Credit for Business/Investment Use Part of Vehicle

5	Business/investment use percentage (see instructions)	5		%		%
6	Multiply line 4 by line 5	6				
7	Section 179 expense deduction (see instructions)	7				
8	Subtract line 7 from line 6	8				
9	Multiply line 8 by 10% (.10)	9				
10	Maximum credit per vehicle	10				
11	Enter the smaller of line 9 or line 10	11				
12	Add columns (a) and (b) on line 11	12			421	
13	Qualified plug-in electric vehicle credit from partnerships and S corporations	13			-	
14	Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1z	14			421	

Section C—Credit for Personal Use Part of Vehicle

15	If you skipped Section B, enter the amount from line 4. If you completed Section B, subtract line 6 from line 4	15				
16	Multiply line 15 by 10% (.10)	16				
17	Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 11 from line 10	17				
18	Enter the smaller of line 16 or line 17	18				
19	Add columns (a) and (b) on line 18	19				
20	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	20				
21	Personal credits from Form 1040 or 1040NR (see instructions)	21				
22	Subtract line 21 from line 20. If zero or less, stop . You cannot claim the personal use part of the credit	22				
23	Personal use part of credit. Enter the smaller of line 19 or line 22. Report the total of this amount and the amount, if any, from line 30 on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8834" in the space next to that box. If line 22 is smaller than line 19, see instructions	23				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form **8834** (2011)

Form **8834**

Qualified Plug-in Electric and Electric Vehicle Credit

OMB No. 1545-1374

2011
Attachment
Sequence No. **111**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

- Note.**
- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles.
 - Claim the credit for certain other plug-in electric vehicles on Form 8936.
 - Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

Part I Qualified Plug-in Electric Vehicle Credit

Section A—Vehicle Information

		(a) Vehicle 1	(b) Vehicle 2
Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 12 and 19.			
1	Year, make, and model of vehicle	1	
2	Vehicle identification number (see instructions)	2	
3	Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ / / /
4	Cost of the vehicle	4	

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

Section B—Credit for Business/Investment Use Part of Vehicle

5	Business/investment use percentage (see instructions)	5	%	%
6	Multiply line 4 by line 5	6		
7	Section 179 expense deduction (see instructions)	7		
8	Subtract line 7 from line 6	8		
9	Multiply line 8 by 10% (.10)	9		
10	Maximum credit per vehicle	10		
11	Enter the smaller of line 9 or line 10	11		
12	Add columns (a) and (b) on line 11	12		2,264
13	Qualified plug-in electric vehicle credit from partnerships and S corporations	13		-
14	Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1z	14		2,264

Section C—Credit for Personal Use Part of Vehicle

15	If you skipped Section B, enter the amount from line 4. If you completed Section B, subtract line 6 from line 4	15		
16	Multiply line 15 by 10% (.10)	16		
17	Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 11 from line 10	17		
18	Enter the smaller of line 16 or line 17	18		
19	Add columns (a) and (b) on line 18	19		
20	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	20		
21	Personal credits from Form 1040 or 1040NR (see instructions)	21		
22	Subtract line 21 from line 20. If zero or less, stop . You cannot claim the personal use part of the credit	22		
23	Personal use part of credit. Enter the smaller of line 19 or line 22. Report the total of this amount and the amount, if any, from line 30 on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8834" in the space next to that box. If line 22 is smaller than line 19, see instructions	23		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form **8834** (2011)

Part II Qualified Electric Vehicle Credit

Caution. This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

24	Qualified electric vehicle passive activity credits allowed for 2011 (see instructions)	24	-
25	Regular tax before credits: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return. 	25	
26	Credits that reduce regular tax before the qualified electric vehicle credit:		
a	Foreign tax credit	26a	
b	Personal credits from Form 1040 or 1040NR (see instructions)	26b	
c	American Samoa economic development credit (Form 5735)	26c	d
d	Add lines 26a through 26c	26d	
27	Net regular tax. Subtract line 26d from line 25. If zero or less, stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I	27	
28	Tentative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. 	28	
29	Subtract line 28 from line 27. If zero or less, stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I	29	d
30	Qualified electric vehicle credit. Enter the smaller of line 24 or line 29. Report the total of this amount and the amount, if any, from line 23 on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 29 is smaller than line 24, see instructions ▶	30	d

What's New

The qualified plug-in electric vehicle credit is scheduled to expire for vehicles acquired after 2011. Do not report these vehicles on Form 8834 unless the credit is extended. See www.irs.gov/form8834 for the latest information about this credit.

General Instructions

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

Purpose of Form

Use Form 8834 to claim the qualified plug-in electric vehicle credit and any qualified electric vehicle passive activity credits allowed for the current tax year.

The qualified plug-in electric vehicle credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit allowed against both the regular tax and the alternative minimum tax.

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

Qualified Plug-in Electric Vehicle Credit

Qualified Plug-in Electric Vehicle

This is a vehicle made by a manufacturer that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source of electricity and has a capacity of not less than:

- 2.5 kilowatt hours if the vehicle has 2 or 3 wheels, or
- 4 kilowatt hours if the vehicle has 4 wheels.

The vehicle must also be either:

- A low speed vehicle, or
- A vehicle with 2 or 3 wheels that, according to the manufacturer, has a loaded weight (GVWR) of less than 14,000 pounds.

A low speed vehicle is a vehicle that:

- Has 4 wheels,
- Can attain a speed of more than 20 but not more than 25 miles per hour after 1 mile on a paved level surface, and
- According to the manufacturer, has a loaded weight (GVWR) of less than 3,000 pounds.

Certification and other requirements. Generally, you can rely on the manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that a specific make, model, and model year vehicle qualifies for the credit.

Part II Qualified Electric Vehicle Credit

Caution. This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

24	Qualified electric vehicle passive activity credits allowed for 2011 (see instructions)	24		
25	Regular tax before credits: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return. 	25		
26	Credits that reduce regular tax before the qualified electric vehicle credit:			
a	Foreign tax credit	26a		
b	Personal credits from Form 1040 or 1040NR (see instructions)	26b		
c	American Samoa economic development credit (Form 5735)	26c	d	
d	Add lines 26a through 26c	26d		
27	Net regular tax. Subtract line 26d from line 25. If zero or less, stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I	27		
28	Tentative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. 	28		
29	Subtract line 28 from line 27. If zero or less, stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I	29	d	
30	Qualified electric vehicle credit. Enter the smaller of line 24 or line 29. Report the total of this amount and the amount, if any, from line 23 on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 29 is smaller than line 24, see instructions ▶	30	d	

What's New

The qualified plug-in electric vehicle credit is scheduled to expire for vehicles acquired after 2011. Do not report these vehicles on Form 8834 unless the credit is extended. See www.irs.gov/form8834 for the latest information about this credit.

General Instructions

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

Purpose of Form

Use Form 8834 to claim the qualified plug-in electric vehicle credit and any qualified electric vehicle passive activity credits allowed for the current tax year.

The qualified plug-in electric vehicle credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit allowed against both the regular tax and the alternative minimum tax.

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

Qualified Plug-in Electric Vehicle Credit

Qualified Plug-in Electric Vehicle

This is a vehicle made by a manufacturer that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source of electricity and has a capacity of not less than:

- 2.5 kilowatt hours if the vehicle has 2 or 3 wheels, or
- 4 kilowatt hours if the vehicle has 4 wheels.

The vehicle must also be either:

- A low speed vehicle, or
- A vehicle with 2 or 3 wheels that, according to the manufacturer, has a loaded weight (GVWR) of less than 14,000 pounds.

A low speed vehicle is a vehicle that:

- Has 4 wheels,
- Can attain a speed of more than 20 but not more than 25 miles per hour after 1 mile on a paved level surface, and
- According to the manufacturer, has a loaded weight (GVWR) of less than 3,000 pounds.

Certification and other requirements. Generally, you can rely on the manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that a specific make, model, and model year vehicle qualifies for the credit.

Form **8835**

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

OMB No. 1545-1362

2011
Attachment
Sequence No. **95**

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004				
1	Kilowatt-hours produced and sold (see instructions)	× 0.022	1	*9
2	Phaseout adjustment (see instructions)	\$ ×	2	
3	Credit before reduction. Subtract line 2 from line 1		3	*9
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	*9
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts		9	29
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 (see instructions)		10	39
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1f		12	

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005						
13	Electricity produced at qualified facilities using:	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
a	Wind	13a		30		
b	Closed-loop biomass	13b		-		
c	Geothermal	13c		d		
d	Solar	13d		d		
e	Add column (c) of lines 13a through 13d and enter here				13e	33
14	Electricity produced at qualified facilities using:	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
a	Open-loop biomass	14a		13		
b	Small irrigation power	14b		-		
c	Landfill gas	14c		16		
d	Trash	14d		-		
e	Hydropower	14e		30		
f	Marine and hydrokinetic renewables	14f				
g	Add column (c) of lines 14a through 14f and enter here				14g	55
15	Add lines 13e and 14g				15	
16	Phaseout adjustment (see instructions)	\$	×		16	
17	Subtract line 16 from line 15				17	81
Refined coal produced at a qualified refined coal production facility						
18	Tons produced and sold (see instructions)		×	\$6.33	18	6
19	Phaseout adjustment (see instructions)	\$	×		19	
20	Subtract line 19 from line 18				20	d
Steel industry fuel produced at a qualified refined coal production facility						
21	Barrel-of-oil equivalents produced and sold (see instructions)		×	\$2.89	21	-
Indian coal produced at a qualified Indian coal production facility						
22	Tons produced and sold (see instructions)		×	\$2.20	22	d
23	Credit before reduction. Add lines 17, 20, 21, and 22				23	88

**Renewable Electricity, Refined Coal,
and Indian Coal Production Credit**

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

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004			
1	Kilowatt-hours produced and sold (see instructions)	_____ × 0.022	1 *104,699
2	Phaseout adjustment (see instructions)	\$ _____ × _____	2
3	Credit before reduction. Subtract line 2 from line 1		3 *104,699
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 *104,699
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts		9 174,751
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 (see instructions)		10 283,007
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1f		12

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005					
13	Electricity produced at qualified facilities using:	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)	
a	Wind	13a		593,251	
b	Closed-loop biomass	13b		-	
c	Geothermal	13c		d	
d	Solar	13d		d	
e	Add column (c) of lines 13a through 13d and enter here				13e 605,405
14	Electricity produced at qualified facilities using:	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)	
a	Open-loop biomass	14a		29,641	
b	Small irrigation power	14b		-	
c	Landfill gas	14c		16,101	
d	Trash	14d		-	
e	Hydropower	14e		6,307	
f	Marine and hydrokinetic renewables	14f			
g	Add column (c) of lines 14a through 14f and enter here				14g 52,050
15	Add lines 13e and 14g				15
16	Phaseout adjustment (see instructions)	\$ _____ × _____			16
17	Subtract line 16 from line 15				17 657,455
Refined coal produced at a qualified refined coal production facility					
18	Tons produced and sold (see instructions)	_____ × \$6.33			18 32,408
19	Phaseout adjustment (see instructions)	\$ _____ × _____			19
20	Subtract line 19 from line 18				20 d
Steel industry fuel produced at a qualified refined coal production facility					
21	Barrel-of-oil equivalents produced and sold (see instructions)	_____ × \$2.89			21 -
Indian coal produced at a qualified Indian coal production facility					
22	Tons produced and sold (see instructions)	_____ × \$2.20			22 d
23	Credit before reduction. Add lines 17, 20, 21, and 22				23 724,597

Reduction for government grants, subsidized financing, and other credits:			
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	24	
25	Total of additions to the capital account for the project for this and all prior tax years	25	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	.
27	Multiply line 23 by the smaller of 1/2 or line 26	27	d
28	Subtract line 27 from line 23	28	88
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29	141
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f (see instructions)	30	198
31	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	31	
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	32	

Reduction for government grants, subsidized financing, and other credits:			
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	24	
25	Total of additions to the capital account for the project for this and all prior tax years	25	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	.
27	Multiply line 23 by the smaller of 1/2 or line 26	27	d
28	Subtract line 27 from line 23	28	724,473
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29	843,158
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f (see instructions)	30	1,550,086
31	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	31	
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	32	

Form **8844**

**Empowerment Zone and Renewal
Community Employment Credit**

OMB No. 1545-1444

2011

Attachment
Sequence No. **99**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

1	Enter the total qualified wages paid or incurred during calendar year 2011 only (see instructions)		
a	Qualified empowerment zone wages \$ 2,564 × 20% (.20)	1a	
b	Skip line 1b (see instructions) \$ [REDACTED] × 0% (.00)	1b	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2	2,564
3	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	488
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	4	3,014
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2011)

**Empowerment Zone and Renewal
 Community Employment Credit**

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

1	Enter the total qualified wages paid or incurred during calendar year 2011 only (see instructions)		
a	Qualified empowerment zone wages \$ 546,381 × 20% (.20)	1a	
b	Skip line 1b (see instructions) \$ [REDACTED] × 0% (.00)	1b	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2	109,735
3	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	7,654
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	4	117,559
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2011)

Form **8845**

Indian Employment Credit

OMB No. 1545-1417

2011
Attachment
Sequence No. **113**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	2,118
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	352
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (.20). See instructions for the adjustment you must make to salaries and wages	4	
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5	71
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1g	6	2,184
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, line 1g	8	

General Instructions

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

Purpose of Form

Employers of American Indians who are qualified employees use Form 8845 to claim the Indian employment credit.

Taxpayers that are not partnerships, S corporations, cooperatives, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1g of Form 3800.

Definitions

Qualified wages means any wages paid or incurred by an employer for services performed by an employee while such employee is a qualified employee (see below). It does not include wages attributable to services rendered during the 1-year period beginning with the day the employee starts work for the employer if any portion of such wages is used in figuring the work opportunity credit on Form 5884. Wages has the same meaning given in section 51.

Qualified employee health insurance costs means any amount paid or incurred by an employer for health insurance coverage for an employee while the employee is a qualified employee. Do not include amounts paid or incurred for health insurance under a salary reduction arrangement.

Qualified employee means, for any tax period, any employee who meets all three of the following tests.

1. The employee is an enrolled member, or the spouse of an enrolled member, of an Indian tribe. Each tribe determines who qualifies for enrollment and what documentation, if any, is issued as proof of enrollment status. Examples of appropriate documentation will vary from one tribe to another and may include a tribal membership card, Certified Degree of Indian Blood (CDIB) card, or letter from the tribe or tribal enrollment office. Employers should retain a copy of the proof of enrollment status provided by the employee.
2. Substantially all the services performed by the employee for the employer are performed within an Indian reservation (defined on page 2).
3. The employee's principal residence while performing such services is on or near the reservation where the services are performed.

However, the employee shall be treated as a qualified employee for any tax year only if more than 50% of the wages paid or incurred by the employer to the employee during the tax year are for services performed in the employer's trade or business. Each member of a controlled group must meet this requirement independently. Also, see the instructions for lines 1 and 2.

The following are not qualified employees.

- Any individual who bears any of the relationships described in sections 152(d)(2)(A) through 152(d)(2)(G) to, or is a dependent described in section 152(d)(2)(H) of, the employer.
- If the employer is a corporation, any individual who bears any of the relationships described in sections 152(d)(2)(A) through 152(d)(2)(G) to, or is a dependent described in section 152(d)(2)(H) of, an individual who owns (or is considered to own under section 267(c)) more than 50% in value of the outstanding stock of the corporation.
- If the employer is an estate or trust, any individual who is a grantor, beneficiary, or fiduciary of the estate or trust (or a dependent, as described in section 152(d)(2)(H), of that individual), or any individual who is a relative, as described in sections 152(d)(2)(A) through 152(d)(2)(G), of the grantor, beneficiary, or fiduciary of the estate or trust.
- If the employer is other than a corporation, estate, or trust, any individual who owns directly or indirectly more than 50% of the capital and profits interest, including constructive ownership, in the entity.
- If the employer is a corporation, any person who owns (or is considered to own under section 318) more than 5% of the outstanding or voting stock of the employer or, if not a corporate employer, more than 5% of the capital or profits interest in the employer.
- Any individual who performs services involving the conduct of Class I, II, or III gaming, as defined in section 4 of the Indian Gaming Regulatory Act, and any individual performing any services in a building housing such gaming activity.

Indian tribe means any Indian tribe, band, nation, pueblo, or other organized group or community, including any Alaska Native village or regional or village corporation, as defined in, or established under, the Alaska Native Claims Settlement Act, that is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians. See the Federal Register dated October 1, 2010 (75 FR 60810), for the most recent listing of federally recognized Indian tribes.

Form **8845**

Indian Employment Credit

OMB No. 1545-1417

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

2011
Attachment
Sequence No. **113**

Name(s) shown on return

Identifying number

Corporation 2011 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	315,585
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	37,879
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (.20). See instructions for the adjustment you must make to salaries and wages	4	
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5	2,429
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1g	6	57,974
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, line 1g	8	

General Instructions

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

Purpose of Form

Employers of American Indians who are qualified employees use Form 8845 to claim the Indian employment credit.

Taxpayers that are not partnerships, S corporations, cooperatives, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1g of Form 3800.

Definitions

Qualified wages means any wages paid or incurred by an employer for services performed by an employee while such employee is a qualified employee (see below). It does not include wages attributable to services rendered during the 1-year period beginning with the day the employee starts work for the employer if any portion of such wages is used in figuring the work opportunity credit on Form 5884. Wages has the same meaning given in section 51.

Qualified employee health insurance costs means any amount paid or incurred by an employer for health insurance coverage for an employee while the employee is a qualified employee. Do not include amounts paid or incurred for health insurance under a salary reduction arrangement.

Qualified employee means, for any tax period, any employee who meets all three of the following tests.

1. The employee is an enrolled member, or the spouse of an enrolled member, of an Indian tribe. Each tribe determines who qualifies for enrollment and what documentation, if any, is issued as proof of enrollment status. Examples of appropriate documentation will vary from one tribe to another and may include a tribal membership card, Certified Degree of Indian Blood (CDIB) card, or letter from the tribe or tribal enrollment office. Employers should retain a copy of the proof of enrollment status provided by the employee.
2. Substantially all the services performed by the employee for the employer are performed within an Indian reservation (defined on page 2).
3. The employee's principal residence while performing such services is on or near the reservation where the services are performed.

However, the employee shall be treated as a qualified employee for any tax year only if more than 50% of the wages paid or incurred by the employer to the employee during the tax year are for services performed in the employer's trade or business. Each member of a controlled group must meet this requirement independently. Also, see the instructions for lines 1 and 2.

The following are not qualified employees.

- Any individual who bears any of the relationships described in sections 152(d)(2)(A) through 152(d)(2)(G) to, or is a dependent described in section 152(d)(2)(H) of, the employer.
- If the employer is a corporation, any individual who bears any of the relationships described in sections 152(d)(2)(A) through 152(d)(2)(G) to, or is a dependent described in section 152(d)(2)(H) of, an individual who owns (or is considered to own under section 267(c)) more than 50% in value of the outstanding stock of the corporation.
- If the employer is an estate or trust, any individual who is a grantor, beneficiary, or fiduciary of the estate or trust (or a dependent, as described in section 152(d)(2)(H), of that individual), or any individual who is a relative, as described in sections 152(d)(2)(A) through 152(d)(2)(G), of the grantor, beneficiary, or fiduciary of the estate or trust.
- If the employer is other than a corporation, estate, or trust, any individual who owns directly or indirectly more than 50% of the capital and profits interest, including constructive ownership, in the entity.
- If the employer is a corporation, any person who owns (or is considered to own under section 318) more than 5% of the outstanding or voting stock of the employer or, if not a corporate employer, more than 5% of the capital or profits interest in the employer.
- Any individual who performs services involving the conduct of Class I, II, or III gaming, as defined in section 4 of the Indian Gaming Regulatory Act, and any individual performing any services in a building housing such gaming activity.

Indian tribe means any Indian tribe, band, nation, pueblo, or other organized group or community, including any Alaska Native village or regional or village corporation, as defined in, or established under, the Alaska Native Claims Settlement Act, that is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians. See the Federal Register dated October 1, 2010 (75 FR 60810), for the most recent listing of federally recognized Indian tribes.

Form **8846**

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

OMB No. 1545-1414

2011

Department of the Treasury
Internal Revenue Service

► Information on Form 8846 and its instructions is available at www.irs.gov/form8846.

Attachment
Sequence No. **98**

Name(s) shown on return

Identifying number

Corporation 2011 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	38,380
2	Tips not subject to the credit provisions (see instructions)	2	23,472
3	Creditable tips. Subtract line 2 from line 1	3	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$106,800, see instructions and check here ► <input type="checkbox"/>	4	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	3,042
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 4f	6	41,442

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2011)

Form **8846**

Department of the Treasury
Internal Revenue Service

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

► Information on Form 8846 and its instructions is available at www.irs.gov/form8846.

OMB No. 1545-1414

2011

Attachment
Sequence No. **98**

Name(s) shown on return

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

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	12,791,952	
2	Tips not subject to the credit provisions (see instructions)	2	1,589,361	
3	Creditable tips. Subtract line 2 from line 1	3		
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$106,800, 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	51,806	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 4f	6	908,934	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2011)

Form **8864**

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

2011

Attachment
Sequence No. **141**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1		d
2	Agri-biodiesel	2		d
3	Renewable diesel	3		*30
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		-
5	Agri-biodiesel included in a biodiesel mixture	5		d
6	Renewable diesel included in a renewable diesel mixture	6		-
7	Qualified agri-biodiesel production	7		*13
8	Add lines 1 through 7. Include this amount in your income for 2011 (see instructions)		8	47
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		9	462
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnership and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 11		10	539
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 11		12	

General Instructions

Section references are to the Internal Revenue Code.

What's New

• The biodiesel and renewable diesel fuels credit is scheduled to expire for fuel sold or used after 2011. Do not report this fuel on Form 8864 unless the credit is extended. See www.irs.gov/form8864 for the latest information about this credit.

Purpose of Form

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Biodiesel credit,
- Renewable diesel credit,
- Biodiesel mixture credit,
- Renewable diesel mixture credit, and
- Small agri-biodiesel producer credit.

Definitions and Special Rules

Certification

To claim a credit on lines 1 through 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a statement with the following information.

- Certificate identification number.
- Total gallons of agri-biodiesel, biodiesel other than agri-biodiesel, or renewable diesel on the certificate.
- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62, 2005-35 I.R.B. 443, or Pub. 510, Excise Taxes, for the model certificate and statement.

Form **8864**

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

2011

Attachment
Sequence No. **141**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1		d
2	Agri-biodiesel	2		d
3	Renewable diesel	3		*95
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		-
5	Agri-biodiesel included in a biodiesel mixture	5		d
6	Renewable diesel included in a renewable diesel mixture	6		-
7	Qualified agri-biodiesel production	7		*10,568
8	Add lines 1 through 7. Include this amount in your income for 2011 (see instructions)		8	38,699
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		9	2,937
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnership and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 11		10	41,638
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 11		12	

General Instructions

Section references are to the Internal Revenue Code.

What's New

• The biodiesel and renewable diesel fuels credit is scheduled to expire for fuel sold or used after 2011. Do not report this fuel on Form 8864 unless the credit is extended. See www.irs.gov/form8864 for the latest information about this credit.

Purpose of Form

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Biodiesel credit,
- Renewable diesel credit,
- Biodiesel mixture credit,
- Renewable diesel mixture credit, and
- Small agri-biodiesel producer credit.

Definitions and Special Rules

Certification

To claim a credit on lines 1 through 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a statement with the following information.

- Certificate identification number.
- Total gallons of agri-biodiesel, biodiesel other than agri-biodiesel, or renewable diesel on the certificate.
- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62, 2005-35 I.R.B. 443, or Pub. 510, Excise Taxes, for the model certificate and statement.

Form **8869**

(Rev. December 2008)

Department of the Treasury
Internal Revenue Service

Qualified Subchapter S Subsidiary Election

OMB No. 1545-1700

(Under section 1361(b)(3) of the Internal Revenue Code)

Part I Parent S Corporation Making the Election	
1a Name of parent Corporation 2011 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 50	8 EIN (if any) 50
b Number, street, and room or suite no. If a P.O. box, see instructions.	9 Date incorporated 50
c City or town, state, and ZIP code	10 State of incorporation 50
11 Date election is to take effect (month, day, year) (see instructions) 50	
12 Did the subsidiary previously file a federal income tax return? If "Yes," complete lines 13a, 13b, and 13c 41 Yes <input type="checkbox"/> No *9	
13a Service center where last return was filed	13b Tax year ending date of last return (month, day, year) ▶ / / 1120S 21 OTHER 20 -
13c Check type of return fil. 1120 21 OTHER 20 -	
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? *6 <input type="checkbox"/> Yes <input type="checkbox"/> No 44	
15 Was the subsidiary's last return filed as part of a consolidated return? If "Yes," complete lines 16a, 16b, and 16c 14 <input type="checkbox"/> Yes <input type="checkbox"/> No 36	
16a Name of common parent 50	16b EIN of common parent 34
16c Service center where consolidated return was filed	

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

Signature of officer of parent corporation ▶	Title ▶	Date ▶
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General Instructions

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

Purpose of Form

A parent S corporation uses Form 8869 to elect to treat one or more of its eligible subsidiaries as a qualified subchapter S subsidiary (QSub).

The QSub election results in a deemed liquidation of the subsidiary into the parent. Following the deemed liquidation, the QSub is not treated as a separate corporation and all of the subsidiary's assets, liabilities, and items of income, deduction, and credit are treated as those of the parent.

CAUTION *Because the liquidation is a deemed liquidation, do not file Form 966, Corporate Dissolution or Liquidation. However, a final return for the subsidiary may have to be filed if it was a separate corporation prior to the date of the deemed liquidation. No final return is required if this election is being made pursuant to a reorganization under section 368(a)(1)(F) and Rev. Rul. 2008-18. See Rev. Rul. 2008-18, 2008-13 I.R.B. 674, for details.*

Eligible Subsidiary

An eligible subsidiary is a domestic corporation whose stock is owned 100% by an S corporation and is not one of the following ineligible corporations.

- A bank or thrift institution that uses the reserve method of accounting for bad debts under section 585.
- An insurance company subject to tax under subchapter L of the Code.

- A corporation that has elected to be treated as a possessions corporation under section 936.
- A domestic international sales corporation (DISC) or former DISC. See sections 1361(b)(3), 1362(f), and their related regulations for additional information.

When To Make the Election

The parent S corporation can make the QSub election at any time during the tax year. However, the requested effective date of the QSub election generally cannot be more than:

1. Twelve months after the date the election is filed, or
2. Two months and 15 days before the date the election is filed.

An election filed more than 12 months before the requested effective date will be made effective 12 months after the date it is filed. An election filed more than two months and 15 days after the requested effective date generally is late and will be made effective two months and 15 days before the date it is filed. However, an election filed more than two months and 15 days after the requested effective date will be accepted as timely filed if the corporation can show that the failure to file on time was due to reasonable cause.

To request relief for a late election, the corporation generally must request a private letter ruling and pay a user fee in accordance with Rev. Proc. 2009-1, 2009-1 I.R.B. 1 (or its successor). However, relief from the ruling and user fee requirements is available. See Rev. Proc. 2003-43, 2003-23 I.R.B. 998, for details.

Where To File

File Form 8869 with the service center where the subsidiary filed its most recent return. However, if the parent S corporation forms a subsidiary, and makes a valid election effective upon formation, submit Form 8869 to the service center where the parent S corporation filed its most recent return.

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New Markets Credit

▶ Attach to your tax return.

Attachment Sequence No. **127**

Name(s) shown on return					Identifying number	
Corporation 2011 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				%	70	
				%		
				%		
				%		
				%		
				%		
				%		
2	New markets credit from partnerships and S corporations			2	240	
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	309	

General Instructions

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

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 11 of Form 3800.
- The IRS will revise the January 2007 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Use Form 8874 to claim the new markets credit for qualified equity investments made in qualified community development entities (CDEs). This credit is part of the general business credit.

Definitions

Qualified CDE

A qualified CDE is a domestic corporation or partnership that meets the following requirements.

- Its primary mission is serving, or providing investment capital for, low-income communities or persons.
- It maintains accountability to residents of low-income communities through their representation on any governing board or advisory board of the entity.
- It is certified as a qualified CDE by the Community Development Financial Institutions (CDFI) Fund of the Department of the Treasury.

Qualified CDEs also include specialized small business investment companies and community development financial institutions. See section 45D(c)(2).

Qualified Equity Investment

A qualified equity investment is an interest in a qualified CDE in the form of stock (other than nonqualified preferred stock) in a corporation or a capital interest in a partnership that meets all of the following requirements.

- You acquired the investment solely for cash at its original issue (or from a taxpayer for whom the investment was a qualified equity investment). The cash may be from borrowed funds, including a nonrecourse loan.
- Substantially all (at least 85%) of the cash is used to make qualified low-income community investments. The 85% requirement is reduced to 75% for the seventh year of the 7-year credit period.
- The investment was designated as a qualified equity investment by the CDE on its books and records for purposes of the new markets credit.

Generally, a qualified CDE can designate an equity investment as a qualified equity investment only if it applied for and received a new markets credit allocation and entered into an allocation agreement with the CDFI Fund **before** the equity investment was made.



Qualified CDEs must provide taxpayers holding a qualified equity investment with a completed Form 8874-A when a qualified equity investment is acquired.

Exceptions. An equity investment in an entity that otherwise qualifies as a qualified equity investment is eligible to be designated as a qualified equity investment if made prior to an allocation agreement only if either of the following applies.

- The equity investment was made on or after April 20, 2001, and the designation of the equity investment as a qualified equity investment is made for a credit allocation received under an allocation application submitted to the CDFI Fund no later than August 29, 2002. If the entity in which the equity investment is made does not receive an allocation under an allocation application submitted no later than August 29, 2002, the equity investment will not be eligible to be designated as a qualified equity investment. For details, see Regulations sections 1.45D-1(c)(3)(ii)(A) and 1.45D-1(c)(3)(iii).

New Markets Credit

▶ Attach to your tax return.

Name(s) shown on return Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)					Identifying number	
(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				%	520,285	
				%		
				%		
				%		
				%		
				%		
2	New markets credit from partnerships and S corporations			2	600,878	
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800, (e.g., line 11 of the 2006 Form 3800)			3	1,155,638	

General Instructions

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

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 11 of Form 3800.
- The IRS will revise the January 2007 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Use Form 8874 to claim the new markets credit for qualified equity investments made in qualified community development entities (CDEs). This credit is part of the general business credit.

Definitions

Qualified CDE

A qualified CDE is a domestic corporation or partnership that meets the following requirements.

- Its primary mission is serving, or providing investment capital for, low-income communities or persons.
- It maintains accountability to residents of low-income communities through their representation on any governing board or advisory board of the entity.
- It is certified as a qualified CDE by the Community Development Financial Institutions (CDFI) Fund of the Department of the Treasury.

Qualified CDEs also include specialized small business investment companies and community development financial institutions. See section 45D(c)(2).

Qualified Equity Investment

A qualified equity investment is an interest in a qualified CDE in the form of stock (other than nonqualified preferred stock) in a corporation or a capital interest in a partnership that meets all of the following requirements.

- You acquired the investment solely for cash at its original issue (or from a taxpayer for whom the investment was a qualified equity investment). The cash may be from borrowed funds, including a nonrecourse loan.
- Substantially all (at least 85%) of the cash is used to make qualified low-income community investments. The 85% requirement is reduced to 75% for the seventh year of the 7-year credit period.
- The investment was designated as a qualified equity investment by the CDE on its books and records for purposes of the new markets credit.

Generally, a qualified CDE can designate an equity investment as a qualified equity investment only if it applied for and received a new markets credit allocation and entered into an allocation agreement with the CDFI Fund **before** the equity investment was made.



Qualified CDEs must provide taxpayers holding a qualified equity investment with a completed Form 8874-A when a qualified equity investment is acquired.

Exceptions. An equity investment in an entity that otherwise qualifies as a qualified equity investment is eligible to be designated as a qualified equity investment if made prior to an allocation agreement only if either of the following applies.

- The equity investment was made on or after April 20, 2001, and the designation of the equity investment as a qualified equity investment is made for a credit allocation received under an allocation application submitted to the CDFI Fund no later than August 29, 2002. If the entity in which the equity investment is made does not receive an allocation under an allocation application submitted no later than August 29, 2002, the equity investment will not be eligible to be designated as a qualified equity investment. For details, see Regulations sections 1.45D-1(c)(3)(ii)(A) and 1.45D-1(c)(3)(iii).

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

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

1	Qualified startup costs incurred during the tax year. Do not enter more than \$1,000	1	628		
2	Enter one-half of line 1	2		628	
3	Credit for small employer pension plan startup costs from partnerships and S corporations	3		*5	
4	Add lines 2 and 3	4		897	
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		897	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1m of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Eligible small employers use Form 8881 to claim the credit for qualified startup costs incurred in establishing or administering an eligible employer plan.

The credit is allowed under section 45E and is part of the general business credit. You may elect, however, to have section 45E not apply for the tax year the credit is available by not claiming it on your tax return for that year.

How To Figure the Credit

For an eligible small employer, the credit is 50% of the qualified startup costs paid or incurred during the tax year. The credit is limited to \$500 per year for the first credit year and each of the following 2 tax years. No credit is allowed for any other tax year.

Eligible small employer. To be an eligible small employer, you must have had no more than 100 employees during the tax year preceding the first credit year who received at least \$5,000 of compensation from you during that tax year. However, you are not an eligible small employer if, during the 3 tax years preceding the first credit year, you established or maintained a qualified employer plan with respect to which contributions were made, or benefits were accrued, for substantially the same employees as are in the new qualified employer plan. See section 45E(c) for rules for controlled groups and predecessor employers.

Qualified startup costs. Qualified startup costs are expenses paid or incurred in connection with: (a) establishing or administering an eligible employer plan; or (b) the retirement-related education of employees about the plan.

Eligible employer plan. An eligible employer plan is a qualified employer plan (as defined in section 4972(d)) with at least one employee eligible to participate who is not a highly compensated employee. All eligible employer plans of the same employer are treated as one eligible employer plan.

First credit year. The first credit year generally is your tax year that includes the date that the eligible employer plan becomes effective. However, you may elect to have the preceding tax year be the first credit year, and claim the credit for qualified startup costs paid or incurred during that tax year. For example, a calendar-year eligible small employer whose eligible plan is first effective on January 1, 2007, may elect to treat 2006 as the first credit year and claim the credit on its 2006 tax return for qualified startup costs incurred in 2006.

No Deduction Allowed for Credit Amount

You must reduce your otherwise allowable deduction for startup costs by the credit amount on line 2.

Controlled Groups

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 52(a)), all members of a group of businesses under common control (as defined in section 52(b)), and all members of an affiliated service group (as defined in section 414(m)), are treated as a single employer. As a member, compute your credit based on your proportionate share of qualified startup costs giving rise to the group's credit for small employer pension plan startup costs. Enter your share of the credit on line 2. Attach a statement showing how your share of the credit was figured, and write "See Attached" next to the entry space for line 2.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

- Recordkeeping** 5 hr., 58 min.
- Learning about the law or the form** 53 min.
- Preparing and sending the form to the IRS** 1 hr., 1 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

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

OMB No. 1545-1810

Attachment
Sequence No. **130**

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2011 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	618		
2	Enter one-half of line 1	2		309	
3	Credit for small employer pension plan startup costs from partnerships and S corporations	3		*4	
4	Add lines 2 and 3	4		313	
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		311	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1m of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Eligible small employers use Form 8881 to claim the credit for qualified startup costs incurred in establishing or administering an eligible employer plan.

The credit is allowed under section 45E and is part of the general business credit. You may elect, however, to have section 45E not apply for the tax year the credit is available by not claiming it on your tax return for that year.

How To Figure the Credit

For an eligible small employer, the credit is 50% of the qualified startup costs paid or incurred during the tax year. The credit is limited to \$500 per year for the first credit year and each of the following 2 tax years. No credit is allowed for any other tax year.

Eligible small employer. To be an eligible small employer, you must have had no more than 100 employees during the tax year preceding the first credit year who received at least \$5,000 of compensation from you during that tax year. However, you are not an eligible small employer if, during the 3 tax years preceding the first credit year, you established or maintained a qualified employer plan with respect to which contributions were made, or benefits were accrued, for substantially the same employees as are in the new qualified employer plan. See section 45E(c) for rules for controlled groups and predecessor employers.

Qualified startup costs. Qualified startup costs are expenses paid or incurred in connection with: (a) establishing or administering an eligible employer plan; or (b) the retirement-related education of employees about the plan.

Eligible employer plan. An eligible employer plan is a qualified employer plan (as defined in section 4972(d)) with at least one employee eligible to participate who is not a highly compensated employee. All eligible employer plans of the same employer are treated as one eligible employer plan.

First credit year. The first credit year generally is your tax year that includes the date that the eligible employer plan becomes effective. However, you may elect to have the preceding tax year be the first credit year, and claim the credit for qualified startup costs paid or incurred during that tax year. For example, a calendar-year eligible small employer whose eligible plan is first effective on January 1, 2007, may elect to treat 2006 as the first credit year and claim the credit on its 2006 tax return for qualified startup costs incurred in 2006.

No Deduction Allowed for Credit Amount

You must reduce your otherwise allowable deduction for startup costs by the credit amount on line 2.

Controlled Groups

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 52(a)), all members of a group of businesses under common control (as defined in section 52(b)), and all members of an affiliated service group (as defined in section 414(m)), are treated as a single employer. As a member, compute your credit based on your proportionate share of qualified startup costs giving rise to the group's credit for small employer pension plan startup costs. Enter your share of the credit on line 2. Attach a statement showing how your share of the credit was figured, and write "See Attached" next to the entry space for line 2.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

- Recordkeeping** 5 hr., 58 min.
- Learning about the law or the form** 53 min.
- Preparing and sending the form to the IRS** 1 hr., 1 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

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

▶ Attach to your tax return.

Name(s) shown on return		Identifying number	
Corporation 2011 Line Item Counts (Estimated from SOI Sample)			
1	Qualified childcare facility expenditures paid or incurred	1	374
2	Enter 25% (.25) of line 1	2	374
3	Qualified childcare resource and referral expenditures paid or incurred	3	40
4	Enter 10% (.10) of line 3	4	40
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5	204
6	Add lines 2, 4, and 5	6	587
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	588
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	8	
9	Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800)	9	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships, S corporations, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1n of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

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

For details, see section 45F.

How To Figure the Credit

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

Qualified childcare expenditures are amounts paid or incurred:

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

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

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

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.

Credit for Employer-Provided Childcare Facilities and Services

▶ Attach to your tax return.

Name(s) shown on return Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)		Identifying number	
1	Qualified childcare facility expenditures paid or incurred	1	212,468
2	Enter 25% (.25) of line 1	2	53,117
3	Qualified childcare resource and referral expenditures paid or incurred	3	5,672
4	Enter 10% (.10) of line 3	4	567
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5	495
6	Add lines 2, 4, and 5	6	54,192
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	18,421
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	8	
9	Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800)	9	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships, S corporations, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1n of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

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

For details, see section 45F.

How To Figure the Credit

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

Qualified childcare expenditures are amounts paid or incurred:

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

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

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

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.

Form **8896**
(Rev. January 2008)
Department of the Treasury
Internal Revenue Service

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 2011 Line Item Counts (Estimated from SOI Sample)

1	Low sulfur diesel fuel produced (in gallons)	1	
2	Multiply line 1 by \$.05	2	*5
3	Qualified costs limitation (see instructions)	3	d
4	Total low sulfur diesel fuel production credits allowed for all prior tax years	4	
5	Subtract line 4 from line 3	5	*5
6	Enter the smaller of line 5 or line 2	6	*5
7	Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives	7	-
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	*6
9	Amount allocated to the patrons of the cooperative	9	
10	Subtract line 9 from line 8. Report this amount on the applicable line of Form 3800 (e.g., line 1n of the 2007 Form 3800)	10	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- Rev. Proc. 2007-69 provides guidance on obtaining the required certification. See *Qualified Costs*.
- The Tax Technical Corrections Act of 2007 clarified the adjustment required when you deduct qualified costs under section 179B and also claim this credit in tax years ending after December 31, 2002. See TIP on this page.

Purpose of Form

Use Form 8896 to claim the low sulfur diesel fuel production credit.

The credit generally is 5 cents for every gallon of low sulfur diesel fuel produced by a qualified small business refiner during the tax year. However, the total credits allowed for all tax years cannot be more than the refiner's qualified costs limitation on line 3. This credit is part of the general business credit.

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

Definitions

Low Sulfur Diesel Fuel

This is diesel fuel with a sulfur content of 15 parts per million or less.

Small Business Refiner

A small business refiner generally is a refiner of crude oil with an average daily domestic refinery run or average retained production for all facilities that did not

exceed 205,000 barrels for the 1-year period ending on December 31, 2002. To figure the average daily domestic refinery run or retained production, only include refineries that were refineries of the refiner or a related person (within the meaning of section 613A(d)(3)) on April 1, 2003. However, a refiner is not a small business refiner for a tax year if more than 1,500 individuals are engaged in the refinery operations of the business on any day during the tax year.

Qualified Costs

For each facility, qualified costs are costs paid or incurred to comply with the highway diesel fuel sulfur control requirements of the Environmental Protection Agency (EPA) during the period beginning January 1, 2003, and ending on the earlier of:

- The date 1 year after the date on which the refiner must comply with these EPA requirements with respect to such facility or
- December 31, 2009.

Qualified costs include costs for the construction of new process operation units or the dismantling and reconstruction of existing process units to be used in the production of low sulfur diesel fuel, associated adjacent or offsite equipment (including tankage, catalyst, and power supply), engineering, construction period interest, and site work.

In addition, the small business refiner must obtain certification from the IRS (which will consult with the EPA) that the taxpayer's qualified costs will result in compliance with the applicable EPA regulations. This certification must be obtained not later than June 29, 2008, or, if later, the date that is 30 months after the first day of the first tax year in which the credit is determined. For details, see Rev. Proc. 2007-69 (available in I.R.B. 2007-49 at www.irs.gov/irb).



Unless you elect not to take this credit, your deductions will be reduced by the amount of your credit. For details, see section 280C(d).

Additional Information

For more information, see section 45H.

Specific Instructions

Use lines 1 through 6 to figure any low sulfur diesel fuel production credit from your own trade or business.

Cooperative Election To Allocate Credit to Patrons

A cooperative described in section 1381(a) can elect to allocate any part of the low sulfur diesel fuel production credit among the patrons of the cooperative. To make the election, attach a statement to the effect that the cooperative elects to allocate the credit among the patrons eligible to share in patronage dividends on the basis of the quantity or value of business done with or for the patrons for the tax year.

The election is not effective unless:

- Made on a timely filed return (including extensions). However, if the cooperative made an election on a tax return for a tax year ending after December 31, 2002, and filed before June 15, 2006, but failed to attach the required statement, the cooperative may attach that statement to the first federal income tax return it files after June 14, 2006.
- The cooperative designates the apportionment in a written notice mailed to its patrons during the payment period described in section 1382(d).

Low Sulfur Diesel Fuel Production Credit

OMB No. 1545-1914

▶ Attach to your tax return.

Attachment
Sequence No. **142**

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

1	Low sulfur diesel fuel produced (in gallons)	1	
2	Multiply line 1 by \$.05	2	*10,345
3	Qualified costs limitation (see instructions)	3	d
4	Total low sulfur diesel fuel production credits allowed for all prior tax years	4	
5	Subtract line 4 from line 3	5	*27,148
6	Enter the smaller of line 5 or line 2	6	*5,345
7	Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives	7	-
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	*28,590
9	Amount allocated to the patrons of the cooperative	9	
10	Subtract line 9 from line 8. Report this amount on the applicable line of Form 3800 (e.g., line 1n of the 2007 Form 3800)	10	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- Rev. Proc. 2007-69 provides guidance on obtaining the required certification. See *Qualified Costs*.
- The Tax Technical Corrections Act of 2007 clarified the adjustment required when you deduct qualified costs under section 179B and also claim this credit in tax years ending after December 31, 2002. See TIP on this page.

Purpose of Form

Use Form 8896 to claim the low sulfur diesel fuel production credit.

The credit generally is 5 cents for every gallon of low sulfur diesel fuel produced by a qualified small business refiner during the tax year. However, the total credits allowed for all tax years cannot be more than the refiner's qualified costs limitation on line 3. This credit is part of the general business credit.

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

Definitions

Low Sulfur Diesel Fuel

This is diesel fuel with a sulfur content of 15 parts per million or less.

Small Business Refiner

A small business refiner generally is a refiner of crude oil with an average daily domestic refinery run or average retained production for all facilities that did not

exceed 205,000 barrels for the 1-year period ending on December 31, 2002. To figure the average daily domestic refinery run or retained production, only include refineries that were refineries of the refiner or a related person (within the meaning of section 613A(d)(3)) on April 1, 2003. However, a refiner is not a small business refiner for a tax year if more than 1,500 individuals are engaged in the refinery operations of the business on any day during the tax year.

Qualified Costs

For each facility, qualified costs are costs paid or incurred to comply with the highway diesel fuel sulfur control requirements of the Environmental Protection Agency (EPA) during the period beginning January 1, 2003, and ending on the earlier of:

- The date 1 year after the date on which the refiner must comply with these EPA requirements with respect to such facility or
- December 31, 2009.

Qualified costs include costs for the construction of new process operation units or the dismantling and reconstruction of existing process units to be used in the production of low sulfur diesel fuel, associated adjacent or offsite equipment (including tankage, catalyst, and power supply), engineering, construction period interest, and site work.

In addition, the small business refiner must obtain certification from the IRS (which will consult with the EPA) that the taxpayer's qualified costs will result in compliance with the applicable EPA regulations. This certification must be obtained not later than June 29, 2008, or, if later, the date that is 30 months after the first day of the first tax year in which the credit is determined. For details, see Rev. Proc. 2007-69 (available in I.R.B. 2007-49 at www.irs.gov/irb).



280C(d).

Unless you elect not to take this credit, your deductions will be reduced by the amount of your credit. For details, see section

Additional Information

For more information, see section 45H.

Specific Instructions

Use lines 1 through 6 to figure any low sulfur diesel fuel production credit from your own trade or business.

Cooperative Election To Allocate Credit to Patrons

A cooperative described in section 1381(a) can elect to allocate any part of the low sulfur diesel fuel production credit among the patrons of the cooperative. To make the election, attach a statement to the effect that the cooperative elects to allocate the credit among the patrons eligible to share in patronage dividends on the basis of the quantity or value of business done with or for the patrons for the tax year.

The election is not effective unless:

- Made on a timely filed return (including extensions). However, if the cooperative made an election on a tax return for a tax year ending after December 31, 2002, and filed before June 15, 2006, but failed to attach the required statement, the cooperative may attach that statement to the first federal income tax return it files after June 14, 2006.
- The cooperative designates the apportionment in a written notice mailed to its patrons during the payment period described in section 1382(d).

Domestic Production Activities Deduction

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

Name(s) as shown on return

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.

	(a) Oil-related production activities	(b) All activities
1 Domestic production gross receipts (DPGR)		114,624
2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3		50,977
3 Enter deductions and losses allocable to DPGR (see instructions)		51,817
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		56,513
5 Add lines 2 through 4		113,700
6 Subtract line 5 from line 1		
7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)		3,825
8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10		
9 Amount allocated to beneficiaries of the estate or trust (see instructions)		
10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	2,252	
b Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22		98,412
11 Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)		
12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22		
13 Enter 9% of line 12		
14a Enter the smaller of line 10a or line 12	660	
b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%		
15 Subtract line 14b from line 13		
16 Form W-2 wages (see instructions)		
17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)		3,759
18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20		
19 Amount allocated to beneficiaries of the estate or trust (see instructions)		
20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18		
21 Form W-2 wage limitation. Enter 50% of line 20		
22 Enter the smaller of line 15 or line 21		43,410
23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6		7,288
24 Expanded affiliated group allocation (see instructions)		243
25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return		48,341

Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment
Sequence No. **143**

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

Name(s) as shown on return

Identifying number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

		(a) Oil-related production activities	(b) All activities
Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.			
1	Domestic production gross receipts (DPGR)		4,203,436,353
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3		2,908,127,633
3	Enter deductions and losses allocable to DPGR (see instructions)		767,434,501
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		148,994,592
5	Add lines 2 through 4		3,825,386,849
6	Subtract line 5 from line 1		
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)		19,382,177
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10		
9	Amount allocated to beneficiaries of the estate or trust (see instructions)		
10a	Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	34,223,045	
10b	Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22		408,419,302
11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)		
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22		
13	Enter 9% of line 12		
14a	Enter the smaller of line 10a or line 12	31,388,437	
14b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%		
15	Subtract line 14b from line 13		
16	Form W-2 wages (see instructions)		
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)		21,053,988
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20		
19	Amount allocated to beneficiaries of the estate or trust (see instructions)		
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18		
21	Form W-2 wage limitation. Enter 50% of line 20		
22	Enter the smaller of line 15 or line 21		26,755,095
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6		144,291
24	Expanded affiliated group allocation (see instructions)		522,355
25	Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return		27,515,563

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

Form **8910**

Alternative Motor Vehicle Credit

OMB No. 1545-1998

Department of the Treasury
Internal Revenue Service

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

2011
Attachment
Sequence No. **152**

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

Note.

- Use this form to claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 14 and 18.

		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /	/ /
4 Credit allowable (see instructions for amount to enter)	4		
5 If you are not claiming the plug-in conversion credit, skip lines 5 through 9, enter -0- on line 10, and go to line 11. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle	5	-	
6 Section 179 expense deduction (see instructions)	6	-	
7 Subtract line 6 from line 5	7	-	
8 Multiply line 7 by 10% (.10)	8		
9 Maximum plug-in conversion credit amount allowable	9		
10 Enter the smaller of line 8 or line 9	10	-	
11 Tentative credit. Add lines 4 and 10	11	25	

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

Part II Credit for Business/Investment Use Part of Vehicle

12 Business/investment use percentage (see instructions)	12	%	%
13 Multiply line 11 by line 12	13		
14 Add columns (a) and (b) on line 13	14	d	
15 Alternative motor vehicle credit from partnerships and S corporations	15	d	
16 Business/investment use part of credit. Add lines 14 and 15. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1r	16	27	

Part III Credit for Personal Use Part of Vehicle

17 If you skipped Part II, enter the amount from line 11. If you completed Part II, subtract line 13 from line 11	17		
18 Add columns (a) and (b) on line 17	18		
19 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	19		
20 Personal credits from Form 1040 or 1040NR (see instructions)	20		
21 Subtract line 20 from line 19. If zero or less, stop . You cannot claim the personal use part of the credit	21		
22 Personal use part of credit. Enter the smaller of line 18 or line 21 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8910" in the space next to that box. If line 21 is smaller than line 18, see instructions	22		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2011)

Form **8910**

Alternative Motor Vehicle Credit

OMB No. 1545-1998

Department of the Treasury
Internal Revenue Service

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

2011
Attachment
Sequence No. **152**

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

Note.

- Use this form to claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 14 and 18.

		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /	/ /
4 Credit allowable (see instructions for amount to enter)	4		
5 If you are not claiming the plug-in conversion credit, skip lines 5 through 9, enter -0- on line 10, and go to line 11. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle	5	-	
6 Section 179 expense deduction (see instructions)	6	-	
7 Subtract line 6 from line 5	7	-	
8 Multiply line 7 by 10% (.10)	8		
9 Maximum plug-in conversion credit amount allowable	9		
10 Enter the smaller of line 8 or line 9	10	-	
11 Tentative credit. Add lines 4 and 10	11	15,138	

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

Part II Credit for Business/Investment Use Part of Vehicle

12 Business/investment use percentage (see instructions)	12	%	%
13 Multiply line 11 by line 12	13		
14 Add columns (a) and (b) on line 13	14	d	
15 Alternative motor vehicle credit from partnerships and S corporations	15	d	
16 Business/investment use part of credit. Add lines 14 and 15. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1r	16	15,818	

Part III Credit for Personal Use Part of Vehicle

17 If you skipped Part II, enter the amount from line 11. If you completed Part II, subtract line 13 from line 11	17		
18 Add columns (a) and (b) on line 17	18		
19 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	19		
20 Personal credits from Form 1040 or 1040NR (see instructions)	20		
21 Subtract line 20 from line 19. If zero or less, stop . You cannot claim the personal use part of the credit	21		
22 Personal use part of credit. Enter the smaller of line 18 or line 21 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8910" in the space next to that box. If line 21 is smaller than line 18, see instructions	22		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2011)

Form **8911**

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

2011

Attachment Sequence No. **151**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions)	1	368
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	369
3	Section 179 expense deduction (see instructions)	3	d
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	402
7	Enter the smaller of line 5 or line 6.	7	
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations.	8	131
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1s	9	531

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (.30).	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the smaller of line 11 or line 12.	13	
14	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit	15a	
b	Personal credits from Form 1040 or 1040NR (see instructions)	15b	
c	Non-business qualified electric vehicle credit from Form 8834, line 30	15c	
d	Add lines 15a through 15c	15d	
16	Net regular tax. Subtract line 15d from line 14. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	16	
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2011)

Form **8911**

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

2011
Attachment
Sequence No. **151**

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

Part I Total Cost of Refueling Property

1 Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions)	1	61,569
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Part II Credit for Business/Investment Use Part of Refueling Property

2 Business/investment use part (see instructions)	2	61,619
3 Section 179 expense deduction (see instructions)	3	d
4 Subtract line 3 from line 2	4	
5 Multiply line 4 by 30% (.30)	5	
6 Maximum business/investment use part of credit (see instructions)	6	14,015
7 Enter the smaller of line 5 or line 6.	7	
8 Alternative fuel vehicle refueling property credit from partnerships and S corporations.	8	703
9 Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1s	9	9,320

Part III Credit for Personal Use Part of Refueling Property

10 Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10	
11 Multiply line 10 by 30% (.30).	11	
12 Maximum personal use part of credit (see instructions)	12	
13 Enter the smaller of line 11 or line 12.	13	
14 Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). • Other filers. Enter the regular tax before credits from your return.	14	
15 Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: a Foreign tax credit	15a	
b Personal credits from Form 1040 or 1040NR (see instructions)	15b	
c Non-business qualified electric vehicle credit from Form 8834, line 30	15c	
d Add lines 15a through 15c	15d	
16 Net regular tax. Subtract line 15d from line 14. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	16	
17 Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	
18 Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	
19 Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2011)

**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 2011 Line Item Counts (Estimated from SOI Sample)

1	Enter the tax reconciliation amount from the applicable line of Schedule M-3 (see instructions)	1	1,087	
2a	Life/non-life loss limitation amount	2a	63	
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)	120	
	(2) Life capital loss limitation	2d(2)	12	
e	(1) Non-life charitable deduction limitation	2e(1)	249	
	(2) Life charitable deduction limitation	2e(2)	*7	
f	(1) Non-life dual consolidated loss amount disallowed	2f(1)	10	
	(2) Life dual consolidated loss amount disallowed	2f(2)	-	
3	Combine lines 1 through 2f(2)	3	1,087	
4a	(1) Non-life net operating loss deduction	4a(1)	315	
	(2) Life operations loss deduction	4a(2)	31	
b	(1) Non-life dividends received deduction	4b(1)	681	
	(2) Life dividends received deduction	4b(2)	128	
c	(1) Non-life capital loss carryforward used	4c(1)	127	
	(2) Life capital loss carryforward used	4c(2)	25	
d	(1) Non-life charitable deduction carryforward used	4d(1)	60	
	(2) Life charitable deduction carryforward used	4d(2)	-	
e	Small life insurance company deduction (Form 1120-L, page 1, line 23)	4e	33	
5	Add lines 4a(1) through 4e	5	868	
6	Subtract line 5 from line 3	6	988	
7	Other adjustments to reconcile to taxable income on tax return (attach schedule)	7	74	
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	608	

**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 2011 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	310,583,785		
2a Life/non-life loss limitation amount	2a	9,360,767		
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)	2,948,902		
(2) Life capital loss limitation	2d(2)	1,449,950		
e (1) Non-life charitable deduction limitation	2e(1)	807,396		
(2) Life charitable deduction limitation	2e(2)	*1,232		
f (1) Non-life dual consolidated loss amount disallowed	2f(1)	230,747		
(2) Life dual consolidated loss amount disallowed	2f(2)	-		
3 Combine lines 1 through 2f(2)	3	331,490,208		
4a (1) Non-life net operating loss deduction	4a(1)	73,982,593		
(2) Life operations loss deduction	4a(2)	8,499,186		
b (1) Non-life dividends received deduction	4b(1)	5,869,852		
(2) Life dividends received deduction	4b(2)	1,775,474		
c (1) Non-life capital loss carryforward used	4c(1)	4,608,568		
(2) Life capital loss carryforward used	4c(2)	2,735,196		
d (1) Non-life charitable deduction carryforward used	4d(1)	339,411		
(2) Life charitable deduction carryforward used	4d(2)	-		
e Small life insurance company deduction (Form 1120-L, page 1, line 23)	4e	32,830		
5 Add lines 4a(1) through 4e	5	97,843,111		
6 Subtract line 5 from line 3	6	233,630,397		
7 Other adjustments to reconcile to taxable income on tax return (attach schedule)	7	5,298,273		
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	327,152,258		

Form **8916-A**

Supplemental Attachment to Schedule M-3

OMB No. 1545-2061

2011

Department of the Treasury
Internal Revenue Service

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

Name of common parent

Employer identification number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Section 198 environmental remediation costs				
j Amortization				
k Depletion				
l Depreciation				
m Corporate owned life insurance premiums				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach schedule)				
7 Other items with no differences				
8 Total cost of goods sold. Add lines 1 through 7, in columns a, b, c, and d.				

Form **8916-A**

Supplemental Attachment to Schedule M-3

OMB No. 1545-2061

2011

Department of the Treasury
Internal Revenue Service

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

Name of common parent

Employer identification number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Section 198 environmental remediation costs				
j Amortization				
k Depletion				
l Depreciation				
m Corporate owned life insurance premiums				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach schedule)				
7 Other items with no differences				
8 Total cost of goods sold. Add lines 1 through 7, in columns a, b, c, and d				

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income	12,221	290	12,352	
2	Interest income from hybrid securities	130	10	28	109
3	Sale/lease interest income	182	100	12	163
4a	Intercompany interest income — From outside tax affiliated group	2,055	204	285	2,247
4b	Intercompany interest income — From tax affiliated group	2,657	256	280	2,673
5	Other interest income	61,361	7,844	2,273	61,710
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11.	64,025	8,271	14,243	62,722

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	137	47	43	128
2	Lease/purchase interest expense	744	285	29	661
3a	Intercompany interest expense — Paid to outside tax affiliated group	2,497	1,196	98	2,155
3b	Intercompany interest expense — Paid to tax affiliated group	2,933	706	211	2,749
4	Other interest expense	61,962	11,245	5,930	61,497
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26.	63,598	12,837	6,205	62,860

Form **8916-A** (2011)

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	27,634,789	-140,439	-27,210,971	
2	Interest income from hybrid securities	4,523,193	-52,245	-4,208,780	262,167
3	Sale/lease interest income	3,514,173	-2,036,363	-22,318	1,459,838
4a	Intercompany interest income — From outside tax affiliated group	18,343,734	115,253	206,126	18,665,150
4b	Intercompany interest income — From tax affiliated group	121,811,567	2,938,868	-9,513,662	115,237,320
5	Other interest income	1,013,096,965	-116,117,338	-3,723,885	893,272,524
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11.	1,188,927,230	-115,292,283	-44,473,763	1,029,170,968

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	3,421,817	73,430	-2,550,001	945,213
2	Lease/purchase interest expense	2,758,136	-440,873	-764,022	1,554,445
3a	Intercompany interest expense — Paid to outside tax affiliated group	37,746,956	-608,178	-285,589	36,854,362
3b	Intercompany interest expense — Paid to tax affiliated group	61,278,972	-616,768	5,967,541	66,630,293
4	Other interest expense	691,293,304	-112,705,777	-1,674,044	576,907,249
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26.	796,502,048	-114,298,166	693,876	682,894,415

Form **8916-A** (2011)

Report of Employer-Owned Life Insurance Contracts

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

Name(s) shown on return Corporation 2011 Line Item Counts (Estimated from SOI Sample)	Identifying number
Name of policyholder, if different from above 3,006	Identifying number, if different from above 3,242

Type of business 13,204

1 Enter the number of employees the policyholder had at the end of the tax year	1	12,882
2 Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> on page 2 for an exception	2	12,910
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	12,805
4a Does the policyholder have a valid consent (see instructions) for each employee included on line 2? YES 12,413 NO <input type="checkbox"/> 585		
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	147

General Instructions

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

Purpose of Form

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

See sections 101(j) and 6039I, and Notice 2009-48, 2009-24 I.R.B. 1085, for more information.

Definitions

Employer-owned life insurance contract.

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

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

that employs the person insured under the employer-owned life insurance contract and (b) the direct or indirect beneficiary of the employer-owned life insurance contract.

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

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

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

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

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

The written notification must include a disclosure of the face amount of life insurance, either in dollars or as a multiple of salary, that the policyholder

reasonably expects to purchase with regard to the employee during the course of the employee's tenure. Additional notice and consent are required if the aggregate face amount of the employer-owned life insurance contracts with regard to an employee exceeds the amount of which the employee was given notice and to which the employee consented. See Q&A-9 and Q&A-12 in Notice 2009-48.

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

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

Electronic notification and consent.

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

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

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

Attachment
Sequence No. **160**

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

Name(s) shown on return Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)	Identifying number
Name of policyholder, if different from above	Identifying number, if different from above

Type of business

1 Enter the number of employees the policyholder had at the end of the tax year	1	
2 Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> on page 2 for an exception	2	
3 Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	110,081,755
4a Does the policyholder have a valid consent (see instructions) for each employee included on line 2? <input type="checkbox"/> Yes <input type="checkbox"/> No		
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	

General Instructions

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

Purpose of Form

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

See sections 101(j) and 6039I, and Notice 2009-48, 2009-24 I.R.B. 1085, for more information.

Definitions

Employer-owned life insurance contract.

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

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

that employs the person insured under the employer-owned life insurance contract and (b) the direct or indirect beneficiary of the employer-owned life insurance contract.

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

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

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

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

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

The written notification must include a disclosure of the face amount of life insurance, either in dollars or as a multiple of salary, that the policyholder

reasonably expects to purchase with regard to the employee during the course of the employee's tenure. Additional notice and consent are required if the aggregate face amount of the employer-owned life insurance contracts with regard to an employee exceeds the amount of which the employee was given notice and to which the employee consented. See Q&A-9 and Q&A-12 in Notice 2009-48.

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

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

Electronic notification and consent.

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

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

Form **8926**

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

OMB No. 1545-2127

(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

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

Name of corporation (name of parent, if an affiliated group)

Employer identification number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

Check here if the form is being filed on behalf of an affiliated group described in section 1504(a) 1,260

1a Enter the total amount of the corporation's money at the end of the tax year	1a	3,322		
b Enter the adjusted basis of all the corporation's other assets at the end of the tax year	1b	3,449		
c Add lines 1a and 1b	1c	3,506		
d Enter the total amount of the corporation's indebtedness at the end of the tax year (see instructions)	1d	3,473		
e Subtract line 1d from line 1c. If zero or less, enter \$1	1e		3,479	
f Debt to equity ratio. Divide line 1d by line 1e (see instructions)	1f		3,373	
g Is the corporation including as part of its assets on line 1b stock described in Regulations section 1.7874-1(d) that it holds in a corporation to whom it paid disqualified interest? If "Yes," enter the adjusted basis of that stock			<input type="checkbox"/> Yes 21	<input type="checkbox"/> No 3,629
		\$ 18		
h Is the corporation including as part of its assets on line 1b stock it holds in foreign subsidiaries? If "Yes," enter the adjusted basis of that stock			<input type="checkbox"/> Yes 472	<input type="checkbox"/> No 3,178
		\$ 441		
i Is the corporation including as part of its assets on line 1b tangible assets it directly holds that are located in a foreign country? (see instructions) If "Yes," enter the adjusted basis of those tangible assets			<input type="checkbox"/> Yes 283	<input type="checkbox"/> No 3,367
		\$ 256		
j Is the corporation including as part of its assets on line 1b any intangible assets? If "Yes," enter the adjusted basis of those intangible assets			<input type="checkbox"/> Yes 1,294	<input type="checkbox"/> No 2,356
		\$ 1,225		
2a Enter the interest paid or accrued by the corporation for the tax year	2a	3,438		
b Enter any interest includible in the gross income of the corporation for the tax year	2b	2,512		
c Net interest expense. Subtract line 2b from line 2a. If zero or less, enter -0-	2c	3,216		
3a Enter the corporation's taxable income (loss) before the application of section 163(j)	3a	3,178		
b Enter the corporation's net interest expense from line 2c	3b	3,216		
c Enter any net operating loss deduction taken by the corporation under section 172	3c	945		
d Enter any deduction taken under section 199	3d	524		
e Enter any deduction taken for depreciation, amortization, or depletion	3e	3,251		
f Enter any additional adjustments the corporation has made to its taxable income (loss) (other than those listed on lines 3b through 3e above) in arriving at its adjusted taxable income (see instructions—attach schedule)	3f	2,323		
g Adjusted taxable income. Combine lines 3a through 3f. If zero or less, enter -0-	3g	2,521		

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

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

Name of corporation (name of parent, if an affiliated group) Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
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Check here if the form is being filed on behalf of an affiliated group described in section 1504(a)

1a Enter the total amount of the corporation's money at the end of the tax year	1a	1,010,605,864		
b Enter the adjusted basis of all the corporation's other assets at the end of the tax year	1b	37,294,940,500		
c Add lines 1a and 1b	1c	38,306,183,691		
d Enter the total amount of the corporation's indebtedness at the end of the tax year (see instructions)	1d	35,206,249,607		
e Subtract line 1d from line 1c. If zero or less, enter \$1	1e	3,188,894,767		
f Debt to equity ratio. Divide line 1d by line 1e (see instructions)	1f	.		
g Is the corporation including as part of its assets on line 1b stock described in Regulations section 1.7874-1(d) that it holds in a corporation to whom it paid disqualified interest? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the adjusted basis of that stock ▶ \$ <u>6,271,136</u>				
h Is the corporation including as part of its assets on line 1b stock it holds in foreign subsidiaries? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the adjusted basis of that stock ▶ \$ <u>117,201,665</u>				
i Is the corporation including as part of its assets on line 1b tangible assets it directly holds that are located in a foreign country? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the adjusted basis of those tangible assets ▶ \$ <u>1,814,295,071</u>				
j Is the corporation including as part of its assets on line 1b any intangible assets? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the adjusted basis of those intangible assets ▶ \$ <u>994,100,084</u>				
2a Enter the interest paid or accrued by the corporation for the tax year	2a	150,308,251		
b Enter any interest includible in the gross income of the corporation for the tax year	2b	136,801,414		
c Net interest expense. Subtract line 2b from line 2a. If zero or less, enter -0-	2c	77,165,747		
3a Enter the corporation's taxable income (loss) before the application of section 163(j)	3a	72,839,235		
b Enter the corporation's net interest expense from line 2c	3b	77,165,747		
c Enter any net operating loss deduction taken by the corporation under section 172	3c	27,350,035		
d Enter any deduction taken under section 199	3d	3,495,752		
e Enter any deduction taken for depreciation, amortization, or depletion	3e	147,663,699		
f Enter any additional adjustments the corporation has made to its taxable income (loss) (other than those listed on lines 3b through 3e above) in arriving at its adjusted taxable income (see instructions—attach schedule)	3f	4,529,638		
g Adjusted taxable income. Combine lines 3a through 3f. If zero or less, enter -0-	3g	346,422,774		

4a Multiply line 3g by 50%	4a	2,521
b Enter any unused excess limitation carried forward to the current tax year from the prior 3 tax years (see instructions)	4b	1,389
c Add lines 4a and 4b	4c	2,803
d Excess interest expense. Subtract line 4c from line 2c. If zero or less, enter -0-	4d	1,386
5a Enter any disqualified interest paid or accrued by the corporation to a related person	5a	2,505
b Enter any disqualified interest paid or accrued by the corporation on indebtedness subject to a disqualified guarantee	5b	549
c Enter any interest paid or accrued by a taxable REIT subsidiary (as defined in section 856(l)) of a real estate investment trust to such trust	5c	27
d Add lines 5a, 5b, and 5c	5d	2,822
e Enter any disqualified interest disallowed under section 163(j) for prior tax years that is treated as paid or accrued in the current tax year	5e	1,062
f Total disqualified interest for the tax year. Add lines 5d and 5e	5f	3,021

6 Information about related persons receiving disqualified interest:

	Name, Address, and ZIP code	Country of Incorporation or Organization
a	2,652	2,652
b	467	467
c	211	211
d	105	105
e	77	77

7 Amount of interest deduction disallowed under section 163(j) for the current tax year and carried forward to the next tax year. If line 1f is 1.5 or less, enter the smaller of line 4d or line 5e. If line 1f is greater than 1.5, subtract the smaller of line 4d or line 5d from the interest the corporation would have otherwise deducted this tax year (see instructions)

7		1,104
8a Unused excess imitation carryforward from the prior 2 tax years	8a	1,312
b Excess limitation for the current tax year. Subtract line 2c from line 4a. If zero or less, enter -0-	8b	1,711
c Excess limitation carryforward to the next tax year. Add lines 8a and 8b (see instructions)	8c	2,182

4a Multiply line 3g by 50%	4a	173,211,388	
b Enter any unused excess limitation carried forward to the current tax year from the prior 3 tax years (see instructions)	4b	226,810,195	
c Add lines 4a and 4b	4c	400,021,583	
d Excess interest expense. Subtract line 4c from line 2c. If zero or less, enter -0-	4d	10,230,720	
5a Enter any disqualified interest paid or accrued by the corporation to a related person	5a	51,967,754	
b Enter any disqualified interest paid or accrued by the corporation on indebtedness subject to a disqualified guarantee	5b	20,137,748	
c Enter any interest paid or accrued by a taxable REIT subsidiary (as defined in section 856(l)) of a real estate investment trust to such trust	5c	221,133	
d Add lines 5a, 5b, and 5c	5d	72,326,635	
e Enter any disqualified interest disallowed under section 163(j) for prior tax years that is treated as paid or accrued in the current tax year	5e	18,709,410	
f Total disqualified interest for the tax year. Add lines 5d and 5e	5f	91,040,651	

6 Information about related persons receiving disqualified interest:

	Name, Address, and ZIP code	Country of Incorporation or Organization
a	----- ----- -----	
b	----- ----- -----	
c	----- ----- -----	
d	----- ----- -----	
e	----- ----- -----	

7 Amount of interest deduction disallowed under section 163(j) for the current tax year and carried forward to the next tax year. If line 1f is 1.5 or less, enter the smaller of line 4d or line 5e. If line 1f is greater than 1.5, subtract the smaller of line 4d or line 5d from the interest the corporation would have otherwise deducted this tax year (see instructions)	7	7,278,068	
8a Unused excess imitation carryforward from the prior 2 tax years	8a	171,388,272	
b Excess limitation for the current tax year. Subtract line 2c from line 4a. If zero or less, enter -0-	8b	107,464,374	
c Excess limitation carryforward to the next tax year. Add lines 8a and 8b (see instructions)	8c	278,819,797	

Form **8936**

Qualified Plug-in Electric Drive Motor Vehicle Credit

OMB No. 1545-2137

2011
Attachment
Sequence No. **125**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than two- or three-wheeled or low-speed four-wheeled vehicles).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 7 and 11.

		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4 Tentative credit (see instructions for amount to enter)	4		

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

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4 by line 5	6		
7 Add columns (a) and (b) on line 6	7	100	
8 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations	8	-	
9 Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1y	9	100	

Part III Credit for Personal Use Part of Vehicle

10 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4	10		
11 Add columns (a) and (b) on line 10	11		
12 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	12		
13 Personal credits from Form 1040 or 1040NR (see instructions)	13		
14 Subtract line 13 from line 12	14		
15 Personal use part of credit. Enter the smaller of line 11 or line 14 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box c on that line and enter "8936" in the space next to that box. If line 14 is smaller than line 11, see instructions	15		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E

Form **8936** (2011)

Form **8936**

Qualified Plug-in Electric Drive Motor Vehicle Credit

OMB No. 1545-2137

2011
Attachment
Sequence No. **125**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than two- or three-wheeled or low-speed four-wheeled vehicles).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 7 and 11.

		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4 Tentative credit (see instructions for amount to enter)	4		

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

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5		%		%
6 Multiply line 4 by line 5	6				
7 Add columns (a) and (b) on line 6	7			41,094	
8 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations	8			-	
9 Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1y	9			41,094	

Part III Credit for Personal Use Part of Vehicle

10 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4	10				
11 Add columns (a) and (b) on line 10	11				
12 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	12				
13 Personal credits from Form 1040 or 1040NR (see instructions)	13				
14 Subtract line 13 from line 12	14				
15 Personal use part of credit. Enter the smaller of line 11 or line 14 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box c on that line and enter "8936" in the space next to that box. If line 14 is smaller than line 11, see instructions	15				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E

Form **8936** (2011)

Form **8941**

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

2011

Department of the Treasury
Internal Revenue Service

► Information about Form 8941 and its instructions is available at www.irs.gov/form8941.

► Attach to your tax return.

Attachment
Sequence No. **63**

Name(s) shown on return

Corporation 2011 Line Item Counts (Estimated from SOI Sample)

Identifying number

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1	130,016
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	129,668
3	Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	130,273
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	4	129,607
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)	5	128,628
6	Enter the smaller of line 4 or line 5	6	128,628
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	7	128,628
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	128,628
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	128,373
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	1,191
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	129,607
12	Enter the smaller of line 9 or line 11	12	128,373
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13	123,508
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	14	120,603
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	2,628
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	130,655
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18	
19	Enter the amount you paid in 2011 for taxes considered payroll taxes for purposes of this credit (see instructions)	19	
20	Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f	20	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2011)

Credit for Small Employer Health Insurance Premiums

Department of the Treasury
Internal Revenue Service

► Information about Form 8941 and its instructions is available at www.irs.gov/form8941.

► Attach to your tax return.

Attachment
Sequence No. **63**

Name(s) shown on return

Identifying number

Corporation 2011 Line Item Money Amounts (Estimated from SOI Sample)

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1	1,314
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	814
3	Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	4,404,617
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	4	2,667,658
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)	5	4,265,238
6	Enter the smaller of line 4 or line 5	6	2,424,133
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	7	847,703
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	769,936
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	388,959
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	5,371
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	2,641,479
12	Enter the smaller of line 9 or line 11	12	388,959
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13	639
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	14	499
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	2,063
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	391,022
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18	
19	Enter the amount you paid in 2011 for taxes considered payroll taxes for purposes of this credit (see instructions)	19	
20	Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f	20	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2011)

