

Statistics of Income Program Documentation

Data Items by Forms and Schedules

PROPOSED TAX YEAR 2011

Statistics of Income Program Documentation

Data Items by Forms and Schedules

PROPOSED TAX YEAR 2011

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Statistics of Income Program Documentation

Data Items by Forms and Schedules

PROPOSED TAX YEAR 2011

Preface

This document contains the federal tax forms, schedules, and information documents that the Statistics of Income (SOI) Division of the IRS has selected for its Tax Year (TY) 2011 program. It is organized in 3 parts:

- Individual Statistics Branch studies include data related to the Form 1040 Individual income tax return series, as well as data on sales of capital assets and an extensive program that connects income tax returns with information documents filed by third parties.
- The Corporation Statistics Branch studies focus on data collected from the Form 1120 series and SOI's Partnership program.
- Special Studies Branch programs include data collected for Estate and Gift Taxes, Tax-exempt Organizations, and Tax-Exempt Bonds, as well as information collected for international filers.

Each tax form included in the SOI program is represented in this volume. Due to resource constraints, data from certain forms and schedules are collected periodically, rather than annually. For this reason, the contents of this document will vary somewhat from year to year. The information collected for each SOI project is developed in close collaboration with data users both inside and outside of the government. Most SOI programs are based on stratified samples of returns for which data are collected prior to IRS audits; therefore the data represent information as originally reported by taxpayers.

Returns for TY 2011 are filed primarily during calendar year 2012, although returns for fiscal-year filers or filers for whom filing extensions have been granted may not be received by the IRS until calendar year 2013. Consequently, data collected by SOI for TY 2011 will generally be made available to the public, in the form of tables and summary analyses, during calendar years 2013 and 2014.

The specific data items captured for each SOI project are indicated with a red block (■) on facsimiles of the forms and schedules. Forms and schedules that can be filed by different types of taxpayers are repeated in several sections of this document. Specific changes to the data collected for each form and schedule since the TY 2010 studies are summarized at the beginning of each section. Draft copies of tax forms, or copies of tax forms from earlier tax years, were inserted in this document if TY 2011 revisions of forms and schedules were not available at the time this document was produced.

STATISTICS OF INCOME PROGRAM DOCUMENTATION
Data Items by Forms and Schedules
PROPOSED TAX YEAR 2011

Changes to Individual Statistics Branch Programs

Basic Individual Study

Forms 1040, 1040A, 1040EZ, U.S. Individual Income Tax Return series

The lines for foreign country name, foreign province/county, and foreign postal code are new and will be picked up. These lines are present in the label section at the top of the forms.

Line 44c, tax amount from 962 election, is new and will be picked up when tax is computed using this option. A 962 election is an election made by domestic shareholders of a controlled foreign corporation to be taxed at the corporate rates.

The check box indicator for advance EIC payments has been removed from the form but these amounts will continue to be picked up for prior-year returns.

Other Taxes now has a line on the 1040 (line 60). In previous years it was picked up as a margin entry.

The Making Work Pay credit has been removed from the form but will continue to be picked up for prior-year returns.

Form W-2, Wage and Tax Statement

Box 9, which pertained to Advance Earned Income Credit payment, has been shaded out.

Schedule A, Itemized Deductions

The new motor vehicle tax deduction expired and no longer applies, therefore personal property taxes, that was a write-in on line 8, is now back on line 7.

Schedule B, Interest and Ordinary Dividends

Line 7a has been reworded and a new question regarding the requirement to file Form TD F 90-22.1, to report financial interest or signature authority, has been added and will be picked up.

Schedule C/C-EZ, Profit or Loss from Business

Lines I/F(C-EZ) and J/G(C-EZ) are new checkboxes and will be picked up. Line I/F(C-EZ) documents whether any payments made in 2011 require the filing of Form(s) 1099. J/G(C-EZ) documents if all required Form(s) 1099 will be filed if line I/F(C-EZ) is answered "Yes."

Line 1a is new but will not be picked up for TY 2011. Lines 1b and 1c are new and will be picked up. Line 1b is used to report gross receipts not reported on line 1a. Line 1c is used to report statutory employee income from Form W-2. Any amounts edited to line 1c will automatically be moved to the 1040, and the Schedule C will be adjusted accordingly.

STATISTICS OF INCOME PROGRAM DOCUMENTATION
Data Items by Forms and Schedules
PROPOSED TAX YEAR 2011

Changes to Individual Statistics Branch Programs

Basic Individual Study—continued

Schedule D, Capital Gains and Losses

Schedule D, line 1, has been deleted and replaced with 3 lines. Line 1 is short-term totals (sales price, cost, adjustment, and gain or loss) from Form 8949 with box A checked. Line 2 is short-term totals (sales price, cost, adjustment, and gain or loss) from Form 8949 with box B checked. Line 3 is short-term totals (sales price, cost, adjustment, and gain or loss) from Form 8949 with box C checked. The same changes were made to Part II, the long term section. Lines 8, 9, and 10 were replaced with totals from Form 8949.

Schedule E, Supplemental Income and Loss

New questions A and B regarding filing of Form 1099 will be picked up, as well as creating a code based on the new Qualified Joint Venture (QJV) check box on line 2.

Lines 3a and 3b are new and will be picked up for rentals and royalties. Line 3a is used to report merchant card and third-party payments, and line 3b is used for payments not reported on line 3a.

Totals on lines 23a through 23g are new to the Schedule E and will be picked up as such; however, previously we created those totals even though they were not on the form.

Schedule F, Profit or Loss from Farming

Lines F and G are new checkboxes and will be picked up. Line F documents whether any payments made in 2011 requires the filing of Form(s) 1099. Line G documents if all required Form(s) 1099 will be filed if line F is answered “Yes.”

Lines 1a, specified sales of livestock, and line 1b, sale of livestock not reported on line 1a, are new and will be picked up.

Line 2b, sales of products raised and not reported on line 2a, is new and will be picked up.

Line 7b (custom hire income not reported on line 7a) and line 8b (other income not reported on line 8a) are new and will be picked up.

Line 35 is a new checkbox and will be picked up. The checkbox documents whether or not a subsidy was received in 2011.

Schedule H, Household Employment Taxes

The Advance Earned Income Credit has expired; therefore, lines 7 and 8 are no longer needed and have been deleted. However, we will continue to receive that data for prior-year returns. Subsequent line numbers have been renumbered.

STATISTICS OF INCOME PROGRAM DOCUMENTATION
Data Items by Forms and Schedules
PROPOSED TAX YEAR 2011

Changes to Individual Statistics Branch Programs

Basic Individual Study—continued

Schedule L, Standard Deduction for Certain Filers

Schedule L, Standard Deduction for Certain Filers, is now obsolete but will continue to be picked up for prior-year returns.

Schedule M, Making Work Pay and Government Retiree Credits

The Schedule M, Making Work Pay Credit, is now obsolete, but will continue to be picked up for prior-year returns.

Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness

The checkbox for indebtedness due to the Midwestern Disaster Area has been deleted from the form.

Form 1116, Foreign Tax Credit

Items indicated with an asterisk on Form 1116 have been added for returns that are part of the TY 2011 Individual Foreign Study.

Form 2555/2555-EZ, Foreign Earned Income

Items indicated with an asterisk on Form 2555 (and 2555-EZ) have been added for returns that are part of the TY 2011 Individual Foreign Study.

Form 3468, Investment Credit

Lines 14 through 19 have been deleted because credit amounts from a passive activity and/or carryover will now be reported on Form 3800.

Form 3800, General Business Credit

The Form 3800 has been redesigned. New for this year, the passive activity limit and carryover amounts for all general business credits will be reported on the Form 3800. All money amounts on this form that deal with individual taxpayers, except carrybacks, will be picked up.

A new Part 3 has been added to identify the types of credits being reported, and these data will be captured in worksheets.

Form 4684, Casualties and Thefts

Lines 17, 18, and 20, lines related to Federal Disaster Areas, have been deleted.

STATISTICS OF INCOME PROGRAM DOCUMENTATION
Data Items by Forms and Schedules
PROPOSED TAX YEAR 2011

Changes to Individual Statistics Branch Programs

Basic Individual Study—continued

Form 5405, First-Time Homebuyer Credit and Repayment of the Credit

Line 15, for the amount of the credit repaid with your 2010 tax return, and line 16, for the remaining amount of the credit that needs to be repaid, are new and will be picked up. The two line 16 checkboxes from last year have been deleted.

The Form 5405 Gain or (Loss) Worksheet has been moved to the form as Part 5, and all lines will be picked up.

Form 5695, Residential Energy Credits

The checkbox for line 1c, for improvements related to construction of main home, is new and will be picked up.

Lines 2a through 2e, for limitation amounts for 2006, 2007, 2009, 2010, and lifetime limitation, are new and will be picked up.

Lines 3f through 3h, concerning computing the limitation amount for exterior windows, are new and will be picked up.

Line 4, for computing the 10-percent limitation of qualified energy efficient improvements, is new and will be picked up.

Line 7, used to compute total residential energy property costs, is new and will be picked up.

The checkbox for line 21a, used to determine if qualified fuel cell property was installed in connection with a main home, is new and will be picked up.

Form 5884, Work Opportunity Credit

Lines 5 through 10 have been deleted from the form because credit amounts from a passive activity and/or carryover will now be reported on Form 3800.

Form 6251, Alternative Minimum Tax

Line 6, pertaining to Schedule L amounts, is reserved for future use.

Form 8586, Low-Income Housing Credit

Lines 13 through 18 have been deleted because credit amounts from a passive activity and/or carryover will now be reported on Form 3800.

STATISTICS OF INCOME PROGRAM DOCUMENTATION
Data Items by Forms and Schedules
PROPOSED TAX YEAR 2011

Changes to Individual Statistics Branch Programs

Basic Individual Study—continued

Form 8606, Nondeductible IRAs

Lines 18 through 20b have been removed because taxpayers cannot defer the tax on 2011 conversions. Part 3 from last year's form has been removed because taxpayers cannot defer tax on 2011 rollovers, and the relevant portions of Part 4 have been moved up to Part 3 for TY 2011.

Certain Distributions from Designated Roth Accounts (Part 4) is new for Tax Year 2011 and all lines will be picked up.

Form 8834, Qualified Plug-in and Electric Vehicle Credit

Form 8834 now has only two vehicles listed that will be picked up; for the prior year, we will still pick up three vehicles.

Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit

Lines 30 through 35 have been deleted because credit amounts from a passive activity and/or carry-over will now be reported on Form 3800. Old lines 30 and 36 have been combined to form new line 30, which will be picked up.

Form 8839, Qualified Adoption Expenses

Line 3 for prior-year adoption expenses, and line 6 for limited qualified adoption expenses will be picked up for the first three children.

Lines 11 and 23 have been changed to separately calculate the amount of the adoption credit/exclusion for the first three children, and will be picked up.

Form 8844, Empowerment Zone and Renewal Community Employment Credit

Lines 4 through 9 have been deleted, as they will now be reported directly on the Form 3800. Line 10 has been combined into line 4.

Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

Lines 7 through 12 have been deleted from the form because credit amounts from a passive activity and/or carryover will now be reported on Form 3800.

Form 8867, Paid Preparer's Earned Income Credit Checklist

Form 8867 will be added to the program this year. This form will not be edited; however lines 7, 9, 11, 13a, 13b, 13c, 20, and 22 will be picked up.

STATISTICS OF INCOME PROGRAM DOCUMENTATION
Data Items by Forms and Schedules
PROPOSED TAX YEAR 2011

Changes to Individual Statistics Branch Programs

Basic Individual Study—continued

Form 8910, Alternative Motor Vehicle Credit

Form 8910 now has only two vehicles listed that will be picked up; for the prior year, we will still pick up three vehicles.

Column B, non-Hydrogen Refueling Property, has been deleted from the form.

Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit

The vehicle year from lines 1a and 1b will be picked up. Also, lines 2a and 2b, Vehicle Identification Number or VIN, are new and will be picked up.

Form 8941, Credit for Small Employer Health Insurance Premiums

Lines 17 through 20 have been deleted since these amounts will now be reported directly to the Form 3800.

Sales of Capital Assets (SOCA) Study

Items designated on the attached forms marked “SOCA” will be edited for returns that are part of the TY 2011 Sales of Capital Assets Study.

Schedule D, Capital Gains and Losses, and Form 8949, Sales and Other Dispositions of Capital Assets

Form 8949 replaced Schedule D, lines 1 and 8. Form 8949, Part I, is short-term capital gains and losses. Two new fields have been added—a code in column (b) for any adjustments and adjustment amount in column (g). The gain or loss field was deleted. Form 8949, Part II, is the long-term version. Schedule D, line 1, has been deleted and replaced with three lines. Line 1 is short-term totals (sales price, cost, adjustment, and gain or loss) from Form 8949 with box A checked. Line 2 is short-term totals (sales price, cost, adjustment, and gain or loss) from Form 8949 with box B checked. Line 3 is short-term totals (sales price, cost, adjustment, and gain or loss) from Form 8949 with box C checked. The same changes were made to Part II, the long-term section. Lines 8, 9, and 10 were replaced with totals from Form 8949.

Form 4684, Casualties and Thefts

Lines 17, 18, and 20, lines related to Federal Disaster Areas, have been deleted.

STATISTICS OF INCOME PROGRAM DOCUMENTATION
Data Items by Forms and Schedules
PROPOSED TAX YEAR 2011

Changes to Individual Statistics Branch Programs

Information Returns Match Study

Form W-2, Wage and Tax Statement

Two new payment codes have been added: Code DD (Cost of Employer-Sponsored Health Coverage) and Code EE (Designated Roth Contributions Under Governmental Section 457(b) Plan). Box 9 (Advance EIC Payment) and Code CC (HIRE Exempt Wages and Tips) have both been removed.

Form 1099-B, Proceeds From Broker and Barter Exchange Transactions

Box 1b has been renamed to “Date of acquisition.”

Box 2 has been renamed to “Sales price of stocks, bonds, etc.” Also, the boxes within box 2 have been renamed “Sales price” and “Sales price less commissions and option premiums.”

Box 3 (Cost or other basis) is new and will be picked up.

Box 5 (Wash sale loss disallowed) is new and will be picked up.

Box 6 (Noncovered Security Indicator) is a new indicator and will be picked up.

Box 8 (Type of gain or loss) is a new indicator and will be picked up.

Form 1099-G, Certain Government Payments

Box 6 has been renamed to “Taxable Grants.”

Form 1099-K, Merchant Card and Third Party Network Payments

This is a new form and boxes 1, 5a–5l will be picked up. The Payment settlement entity indicator will also be picked up.

Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

Box 10 (Amount Allocable to IRR within 5 years) and box 11 (1st year of desig. Roth contrib.) are new and will be picked up.

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20

Your first name and initial Last name

If a joint return, spouse's first name and initial Last name

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name Foreign province/county Foreign postal code

See separate instructions.
Your social security number
Spouse's social security number

▲ Make sure the SSN(s) above and on line 6c are correct.

Presidential Election Campaign
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. **You** **Spouse**

Filing Status

1 ☐ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a

b ☐ **Spouse**

c Dependents:

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
1st thru 10th	1st thru 4th	parents	1st thru 4th
	5th thru 10th	other dep	5th thru 10th

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you ☐
- did not live with you due to divorce or separation (see instructions) ☐

Dependents on 6c not entered above

Add numbers on lines above ▶ ☐

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **dependent other earned inc** ☐

8a **Taxable** interest. Attach Schedule B if required

b **Tax-exempt** interest. **Do not** include on line 8a 8b ☐

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends 9b ☐

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

14 Other gains or (losses). Attach Form 4797 (13) cap gain distrib qual char/HSA dist ☐

15a IRA distributions 15a ☐ b Taxable amount 15b ☐

16a Pensions and annuities 16a ☐ b Taxable amount 16b ☐

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits 20a ☐ b Taxable amount 20b ☐

21 Other income. List type and amount frgn ernd inc excl ☐ NOL ☐

22 Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Adjusted Gross Income

23 Educator expenses 23 ☐

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 ☐

25 Health savings account deduction. Attach Form 8889 25 ☐

26 Moving expenses. Attach Form 3903 26 ☐

27 Deductible part of self-employment tax. Attach Schedule SE 27 ☐

28 Self-employed SEP, SIMPLE, and qualified plans 28 ☐

29 Self-employed health insurance deduction 29 ☐

30 Penalty on early withdrawal of savings 30 ☐

31a Alimony paid b Recipient's SSN ▶ ☐ 31a ☐

32 IRA deduction 32 ☐

33 Student loan interest deduction 33 ☐

34 Tuition and fees. Attach Form 8917 34 ☐

35 Domestic production activities deduction. Attach Form 8903 35 ☐

36 Add lines 23 through 35 36 ☐

37 Subtract line 36 from line 22. This is your **adjusted gross income** ▶ 37 ☐

(21) stock options ☐

(21) gambling income ☐

(21) cancellation of debt ☐

(21) Frm 8889 HSA inc ☐

Archer MSA ☐

frgn housing ded ☐

other deductions ☐

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$5,800
Married filing jointly or Qualifying widow(er), \$11,600
Head of household, \$8,500

Other Taxes

recapture:

Form 4255 ☐Form 4970 ☐COBRA ☐Advnc EIC ☐

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1947, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1947, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		additional ded <input type="checkbox"/> itemized ded <input type="checkbox"/> rl est tx/dis loss ded <input type="checkbox"/>
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see instructions) <input type="checkbox"/> 40		
41	Subtract line 40 from line 38	41	
42	Exemptions. Multiply \$3,700 by the number on line 6d. <input type="checkbox"/> ccf reduction amt <input type="checkbox"/> 42		
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 62 election 44		
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 23	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> 53		(54c) Alt mot vh cr <input type="checkbox"/> Cr for elderly <input type="checkbox"/> Elec veh cr <input type="checkbox"/> Alt ful vh cr <input type="checkbox"/> Plugin vh cr <input type="checkbox"/> MIC cr <input type="checkbox"/> other credits <input type="checkbox"/>
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	
56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	
62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2011 estimated tax payments and amount applied from 2010 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b <input type="checkbox"/>		
65	Additional child tax credit. Attach Form 8812	65	
66	American opportunity credit from Form 8863, line 14	66	
67	First-time homebuyer credit from Form 5405, line 10	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	
73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	74a	
b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>	direct deposit	<input type="checkbox"/>
75	Amount of line 73 you want applied to your 2012 estimated tax	75	
76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
77	Estimated tax penalty (see instructions)	77	

Third Party DesigneeDo you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**Designee's name Phone no. Personal identification number (PIN) **Sign Here**

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

Joint return? See instructions. Keep a copy for your records.

Your signature Date Your occupation Daytime phone number Spouse's signature. If a joint return, **both** must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.) **Paid Preparer Use Only**Print/Type preparer's name Preparer's signature Date Check ☐ if self-employedPTIN Firm's name Firm's EIN Firm's address Phone no.

Your first name and initial		Last name		OMB No. 1545-0074	
				Your social security number	
If a joint return, spouse's first name and initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	
				▲ Make sure the SSN(s) above and on line 6c are correct.	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).					
(ZIP code)					
Foreign country name		Foreign province/county		Foreign postal code	

Filing status Check only one box.

1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.)
2 <input type="checkbox"/> Married filing jointly (even if only one had income)	If the qualifying person is a child but not your dependent, enter this child's name here. ▶
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a.

b ☐ Spouse

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
up to ten dependents	1st thru 4th	parents	1st thru 4th
	5th thru 10th	other dependents	5th thru 10th

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you ☐
- did not live with you due to divorce or separation (see instructions) ☐

Dependents on 6c not entered above ☐

Add numbers on lines above ▶ ☐

d Total number of exemptions claimed.

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7 ☐

8a Taxable interest. Attach Schedule B if required. 8a ☐

b Tax-exempt interest. Do not include on line 8a. 8b ☐

9a Ordinary dividends. Attach Schedule B if required. 9a ☐

b Qualified dividends (see instructions). 9b ☐

10 Capital gain distributions (see instructions). 10 ☐

11a IRA distributions. 11a ☐ 11b Taxable amount (see instructions). 11b ☐

12a Pensions and annuities. 12a ☐ 12b Taxable amount (see instructions). 12b ☐

13 Unemployment compensation and Alaska Permanent Fund dividends. 13 ☐

14a Social security benefits. 14a ☐ 14b Taxable amount (see instructions). 14b ☐

other income ☐

15 Add lines 7 through 14b (far right column). This is your total income. ▶ 15 ☐

Adjusted gross income

16 Educator expenses (see instructions). 16 ☐

17 IRA deduction (see instructions). 17 ☐

18 Student loan interest deduction (see instructions). 18 ☐

19 Tuition and fees. Attach Form 8917. 19 ☐

20 Add lines 16 through 19. These are your total adjustments. 20 ☐

21 Subtract line 20 from line 15. This is your adjusted gross income. ▶ 21 ☐

Penalty on early withdrawal ☐

Tax, credits, and payments	22	Enter the amount from line 21 (adjusted gross income).	22		
	23a	Check <input type="checkbox"/> You were born before January 2, 1947, <input type="checkbox"/> Blind } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1947, <input type="checkbox"/> Blind } checked ▶ 23a <input type="checkbox"/> real est tx deduction			
	b	If you are married filing separately and your spouse itemizes deductions, check here <input type="checkbox"/> Sch L ind ▶ 23b <input type="checkbox"/> additional deductions			
	24	Enter your standard deduction .	24		
	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25		
	26	Exemptions. Multiply \$3,700 by the number on line 6d.	26		
	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-.	27		
	28	Tax , including any alternative minimum tax (see instructions) ALT MIN TAX	28		
	29	Credit for child and dependent care expenses. Attach Form 2441.	29		
	30	Credit for the elderly or the disabled. Attach Schedule R.	30		
31	Education credits from Form 8863, line 23.	31			
32	Retirement savings contributions credit. Attach Form 8880.	32			
33	Child tax credit (see instructions).	33			
34	Add lines 29 through 33. These are your total credits .	34			
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your total tax .	35			
36	Federal income tax withheld from Forms W-2 and 1099.	36			
37	2011 estimated tax payments and amount applied from 2010 return.	37			
38a	Earned income credit (EIC).	38a			
b	Nontaxable combat pay election.	38b			
39	Additional child tax credit. Attach Form 8812.	39			
40	American opportunity credit from Form 8863, line 14.	40			
41	Add lines 36, 37, 38a, 39, and 40. These are your total payments .	41			
42	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you overpaid .	42			
43a	Amount of line 42 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/> 43a	43a			
b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text"/>				
44	Amount of line 42 you want applied to your 2012 estimated tax .	44			
45	Amount you owe. Subtract line 41 from line 35. For details on how to pay, see instructions.	45			
46	Estimated tax penalty (see instructions).	46			
Refund					
Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.					
Amount you owe					
Third party designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No				
Sign here Joint return? See page 13. Keep a copy for your records.	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶ <input type="text"/>		
	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.				
	Your signature	Date	Your occupation	Daytime phone number	
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	
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.			

Department of the Treasury—Internal Revenue Service

Form

1040EZ**Income Tax Return for Single and
Joint Filers With No Dependents** (99)**2011**

OMB No. 1545-0074

Your first name and initial		Last name	Your social security number	
If a joint return, spouse's first name and initial		Last name	Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).				
Foreign country name		Foreign province/county	Foreign postal code	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse

Income Attach Form(s) W-2 here. Enclose, but do not attach, any payment.	1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	
		tax exempt interest		
	2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2	
		other income		
	3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	
	4	Add lines 1, 2, and 3. This is your adjusted gross income .	4	
	5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse dependent status <input type="checkbox"/> Total exemptions <input type="checkbox"/> If no one can claim you (or your spouse if a joint return), enter \$9,500 if single ; \$19,000 if married filing jointly . See back for explanation.	5	
	6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-.	6	
Payments, Credits, and Tax	7	Federal income tax withheld from Form(s) W-2 and 1099. excess soc sec w/hold	7	
	8a	Earned income credit (EIC) (see instructions).	8a	
	b	Nontaxable combat pay election. 8b		
	9	Add lines 7 and 8a. These are your total payments and credits . Mk wrk py cr	9	
	10	Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line. F4868 payment	10	
Refund Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.	11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	11a	
	b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account number	direct deposit	
Amount You Owe	12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe . For details on how to pay, see instructions.	12	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No		
	Designee's name	Phone no.	Personal identification number (PIN)

Sign Here Joint return? See instructions. Keep a copy for your records.	Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
	Your signature	Date	Your occupation	Daytime phone number
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

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

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11329W

Form **1040EZ** (2011)

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ **Attach to Form 1040.**

▶ **See Instructions for Schedule A (Form 1040).**

OMB No. 1545-0074

2011

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040, line 38 2			
	3	Multiply line 2 by 7.5% (.075)	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		
Taxes You Paid	5 State and local (check only one box):				
	<input checked="" type="checkbox"/> a	Income taxes, or	5		
	<input type="checkbox"/> b	General sales taxes			
	6	Real estate taxes (see instructions)	6		
	7	Personal property taxes	7		
	8	Other taxes. List type and amount ▶	8		
	9 Add lines 5 through 8		9		
	Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	
11		Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11		
12		Points not reported to you on Form 1098. See instructions for special rules	12		
13		Mortgage insurance premiums (see instructions)	13		
14		Investment interest. Attach Form 4952 if required. (See instructions.)	14		
15		Add lines 10 through 14 other investment interest	15		
Gifts to Charity		16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17		
	18	Carryover from prior year capital gains limited	18		
	19	Add lines 16 through 18 Contributions not limited	19		
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20		
	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21		
Job Expenses and Certain Miscellaneous Deductions	22	Tax preparation fees	22		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23		
	24	Add lines 21 through 23	24		
	25	Enter amount from Form 1040, line 38 25			
	26	Multiply line 25 by 2% (.02)	26		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27		
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶ other than gambling casualty or theft of income producing property	28		
	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	29		
Total Itemized Deductions	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶			

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 17145C

Schedule A (Form 1040) 2011

Name(s) shown on return

► See instructions on back.

Attachment
Sequence No. **08**

Name(s) shown on return

<p>Your social security number</p>	<p>_____</p>
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[illegible]

Schedule B (Form 1040A or 1040) 2011

Part III	Cost of Goods Sold (see instructions)
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33 Method(s) used to value closing inventory: ☒ a ☐ Cost ☐ b ☐ Lower of cost or market ☐ c ☐ Other (attach explanation)

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

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /

44 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see instructions) **c** Other

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

<p>Other Expenses. List below business expenses not included on lines 5-26 of this 990.</p>			
48	Total other expenses. Enter here and on line 27a	48	

SCHEDULE C-EZ
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)
Name of proprietor

Net Profit From Business

(Sole Proprietorship)

- **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
► **Attach to Form 1040, 1040NR, or 1041.** ► **See instructions on page 2.**

OMB No. 1545-0074

2011

Attachment
Sequence No. **09A**

Social security number (SSN)

sex of the proprietor

sex of the proprietor verification code

Part I General Information

**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.
- Did not receive any credit card or similar payments that included amounts that are not includible in your income (see instructions for line 1a).

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter business code (see page 2)

C Business name. If no separate business name, leave blank.

if name indicates LLC

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

F Did you make any payments in 2011 that would require you to file Form(s) 1099? (see the Schedule C instructions)

☐ Yes ☐ No

G If "Yes," did you or will you file all required Forms 1099?

☐ Yes ☐ No

Part II Figure Your Net Profit

1a Merchant card and third party payments. For 2011, enter -0-	1a			
b Gross receipts or sales not entered on line 1a (see instructions)	1b			
c Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See Schedule C instructions before completing this line	1c			
d Total of lines 1a, 1b, and 1c. If any adjustments to line 1a, you must use Schedule C (see instructions)	1d			
2 Total expenses (see page 2). If more than \$5,000, you must use Schedule C	2			
3 Net profit. Subtract line 2 from line 1d. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2 (see instructions). (If you entered an amount on line 1c, do not report the amount from line 1c on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3	3			

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ►
- 5** Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:
- a** Business **b** Commuting (see page 2) **c** Other
- 6** Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No
- 7** Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No
- 8a** Do you have evidence to support your deduction? ☐ Yes ☐ No
- b** If "Yes," is the evidence written? ☐ Yes ☐ No

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 14374D

Schedule C-EZ (Form 1040) 2011

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Capital Gains and Losses

► **Attach to Form 1040 or Form 1040NR.** ► **See Instructions for Schedule D (Form 1040).**
► **Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.**

OMB No. 1545-0074

2011
Attachment
Sequence No. **12**

Your social security number

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

Complete Form 8949 before completing line 1, 2, or 3.

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

	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I	□ □	(□ □)	□ □	□ □
2 Short-term totals from all Forms 8949 with box B checked in Part I	□ □	(□ □)	□ □	□ □
3 Short-term totals from all Forms 8949 with box C checked in Part I	□ □	(□ □)	□ □	□ □
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4 □
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5 □
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 (□)
nondeductible loss ST □				
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 □

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

Complete Form 8949 before completing line 8, 9, or 10.

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








	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II	□ □	(□ □)	□ □	□ □
9 Long-term totals from all Forms 8949 with box B checked in Part II	□ □	(□ □)	□ □	□ □
10 Long-term totals from all Forms 8949 with box C checked in Part II	□ □	(□ □)	□ □	□ □
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11 □
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12 □
13 Capital gain distributions. See the instructions				13 □
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 (□)
nondeductible loss LT □				
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on the back				15 □

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11338H

Schedule D (Form 1040) 2011

Part III Summary

16 Combine lines 7 and 15 and enter the result undeterminable nondeductible	16	
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.	17	
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ►	18	
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ►	19	
20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.	20	
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) <div style="font-size: 3em; margin: 0 10px;">}</div> <div style="flex-grow: 1; border-bottom: 1px solid black; position: relative;"> <div style="position: absolute; right: -10px; top: -5px;">21 (</div> <div style="position: absolute; right: -10px; bottom: -5px;">)</div> </div> </div> <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21	
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.	22	

Schedule D (Form 1040) 2011

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Supplemental Income and Loss

(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

► Attach to Form 1040, 1040NR, or Form 1041. ► See separate instructions.

OMB No. 1545-0074

2011

Attachment
Sequence No. **13**

Your social security number

A Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions)

☐ Yes ☐ No

B If "Yes," did you or will you file all required Forms 1099?

☐ Yes ☐ No

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C** or **C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

Caution. For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax.

1	Physical address of each property—street, city, state, zip	Type—from list below	2	For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	number of rentals		A				
B	number of royalties		B				
C			C				

Type of Property:

- | | | | |
|---------------------------|------------------------------|-------------|--------------------|
| 1 Single Family Residence | 3 Vacation/Short-Term Rental | 5 Land | 7 Self-Rental |
| 2 Multi-Family Residence | 4 Commercial | 6 Royalties | 8 Other (describe) |

Income:

		Properties		
		RENTAL	ROYALTIES	TOTAL
3a Merchant card and third party payments. For 2011, enter -0-	3a			
b Payments not reported to you on line 3a	3b			
4 Total not including amounts on line 3a that are not income (see instructions)	4			

Expenses:

5 Advertising	5				
6 Auto and travel (see instructions)	6				
7 Cleaning and maintenance	7				
8 Commissions.	8				
9 Insurance	9				
10 Legal and other professional fees	10				
11 Management fees	11				
12 Mortgage interest paid to banks, etc. (see instructions)	12				
13 Other interest.	13				
14 Repairs.	14				
15 Supplies	15				
16 Taxes	16				
17 Utilities	17				
18 Depreciation expense or depletion	18				
19 Other (list) ►	19				
20 Total expenses. Add lines 5 through 19	20				
21 Subtract line 20 from line 4. If result is a (loss), see instructions to find out if you must file Form 6198	21				
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22				
23a Total of all amounts reported on line 3a for all rental properties	23a				
b Total of all amounts reported on line 3a for all royalty properties	23b				
c Total of all amounts reported on line 4 for all rental properties	23c				
d Total of all amounts reported on line 4 for all royalty properties	23d				
e Total of all amounts reported on line 12 for all properties	23e				
f Total of all amounts reported on line 18 for all properties	23f				
g Total of all amounts reported on line 20 for all properties	23g				
24 Income. Add positive amounts shown on line 21. Do not include any losses	24				
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25				
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26				

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11344L

Schedule E (Form 1040) 2011

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

Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See instructions.**27** Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ **Yes** ☐ **No**

	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	number of partnerships				
B			<input type="checkbox"/>		<input type="checkbox"/>
C	number of s-corps		<input type="checkbox"/>		
D			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss				Nonpassive Income and Loss					
(f) Passive loss allowed (attach Form 8582 if required)		(g) Passive income from Schedule K-1		(h) Nonpassive loss from Schedule K-1		(i) Section 179 expense deduction from Form 4562		(j) Nonpassive income from Schedule K-1	
A	partnerships								
B									
C	s-corporations								
D									
29a	Totals								
b	Totals								
30	Add columns (g) and (j) of line 29a							30	
31	Add columns (f), (h), and (i) of line 29b							31	()
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below							32	

Part III Income or Loss From Estates and Trusts

(a) Name				(b) Employer identification number
A				
B				

Passive Income and Loss				Nonpassive Income and Loss			
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1		(e) Deduction or loss from Schedule K-1		(f) Other income from Schedule K-1	
A							
B							
34a	Totals						
b	Totals						
35	Add columns (d) and (f) of line 34a						35
36	Add columns (c) and (e) of line 34b						36
37	Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below						37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q , line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q , line 1b	(e) Income from Schedules Q , line 3b
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

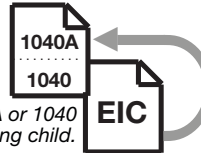
SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.



OMB No. 1545-0074

2011

Attachment
Sequence No. **43**

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.						
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2011. If your child was born and died in 2011 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.						
3 Child's year of birth	Year <input type="text"/>		Year <input type="text"/>		Year <input type="text"/>	
	<i>If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		<i>If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		<i>If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
4 a Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.	
	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.
b Was the child permanently and totally disabled during any part of 2011?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.	
	Go to line 5.	The child is not a qualifying child.	Go to line 5.	The child is not a qualifying child.	Go to line 5.	The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)						
6 Number of months child lived with you in the United States during 2011 • If the child lived with you for more than half of 2011 but less than 7 months, enter "7." • If the child was born or died in 2011 and your home was the child's home for the entire time he or she was alive during 2011, enter "12."	<input type="text"/> months Do not enter more than 12 months.		<input type="text"/> months Do not enter more than 12 months.		<input type="text"/> months Do not enter more than 12 months.	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2011

**SCHEDULE F
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)
Name of proprietor**Profit or Loss From Farming**▶ **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**
▶ **See Instructions for Schedule F (Form 1040).**

OMB No. 1545-0074

2011Attachment
Sequence No. **14**

Name of proprietor		sex of proprietor	Social security number (SSN)	
A Principal crop or activity	B Enter code from Part IV	C Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	D Employer ID number (EIN), (see instr)	
E Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on passive losses <input type="checkbox"/> Yes <input type="checkbox"/> No				
F Did you make any payments in 2011 that would require you to file Form(s) 1099 (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No				
G If "Yes," did you or will you file all required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No				

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Specified sales of livestock and other resale items (see instructions)	1a				
b Sales of livestock and other resale items not reported on line 1a	1b				
c Total of lines 1a and 1b (see instructions)	1c				
d Cost or other basis of livestock or other items reported on line 1c	1d				
e Subtract line 1d from line 1c	1e				
2a Specified sales of products you raised (see instructions)	2a				
b Sales of products you raised not reported on line 2a	2b				
3a Cooperative distributions (Form(s) 1099-PATR)	3a				
4a Agricultural program payments (see instructions)	4a				
5a Commodity Credit Corporation (CCC) loans reported under election	5a				
b CCC loans forfeited	5b				
6 Crop insurance proceeds and federal crop disaster payments (see instructions)					
a Amount received in 2011	6a				
c If election to defer to 2012 is attached, check here <input type="checkbox"/>	6d Amount deferred from 2010				
7a Specified custom hire (machine work) income (see instructions)	7a				
b Custom hire income not reported on line 7a	7b				
8a Specified other income (see instructions)	8a				
b Other income not reported on line 8a (see instructions)	8b				
9 Gross income. Add amounts in the right column (lines 1e, 2a, 2b, 3b, 4b, 5a, 5c, 6b, 6d, 7a, 7b, 8a, and 8b). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)	9				

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses (see instructions).

10 Car and truck expenses (see instructions). Also attach Form 4562	10				
11 Chemicals	11				
12 Conservation expenses (see instructions)	12				
13 Custom hire (machine work)	13				
14 Depreciation and section 179 expense (see instructions)	14				
15 Employee benefit programs other than on line 23	15				
16 Feed	16				
17 Fertilizers and lime	17				
18 Freight and trucking	18				
19 Gasoline, fuel, and oil	19				
20 Insurance (other than health)	20				
21 Interest:					
a Mortgage (paid to banks, etc.)	21a				
b Other	21b				
22 Labor hired (less employment credits)	22				
23 Pension and profit-sharing plans	23				
24 Rent or lease (see instructions):					
a Vehicles, machinery, equipment	24a				
b Other (land, animals, etc.)	24b				
25 Repairs and maintenance	25				
26 Seeds and plants	26				
27 Storage and warehousing	27				
28 Supplies	28				
29 Taxes	29				
30 Utilities	30				
31 Veterinary, breeding, and medicine	31				
32 Other expenses (specify):					
a Other expenses	32a				
b	32b				
c	32c				
d	32d				
e	32e				
f	32f				
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33				
34 Net farm profit or (loss). Subtract line 33 from line 9	34				
If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.					
35 Did you receive an applicable subsidy in 2011? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No					
36 Check the box that describes your investment in this activity and see instructions for where to report your loss.					
a <input type="checkbox"/> All investment is at risk. b <input type="checkbox"/> Some investment is not at risk.					

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2011

Nondeductible Loss (+)/Suspended Carryover (-)

Part III Farm Income—Accrual Method (see instructions).

37a	Specified sales of livestock, produce, grains, and other products (see instructions)		37a		
b	Sales of livestock, produce, grains, and other products not reported on line 37a		37b		
38a	Cooperative distributions (Form(s) 1099-PATR)	38a		38b	Taxable amount
39a	Agricultural program payments	39a		39b	Taxable amount
40	Commodity Credit Corporation (CCC) loans:				
a	CCC loans reported under election		40a		
b	CCC loans forfeited	40b		40c	Taxable amount
41	Crop insurance proceeds		41		
42a	Specified custom hire (machine work) income from merchant card or third party payments (see instructions)		42a		
b	Other custom hire income not reported on line 42a		42b		
43a	Specified other income (see instructions)		43a		
b	Other income not reported on line 43a		43b		
44	Add amounts in the right column for lines 37a through 43b (lines 37a, 37b, 38b, 39b, 40a, 40c, 41, 42a, 42b, 43a, and 43b)		44		
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45			
46	Cost of livestock, produce, grains, and other products purchased during the year	46			
47	Add lines 45 and 46	47			
48	Inventory of livestock, produce, grains, and other products at end of year	48			
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*		49		
50	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9		50		

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes

Do not file Schedule F (Form 1040) to report the following.

- *Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).*
- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).*
- *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.*

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six digit number on line B.

Crop Production

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

Animal Production

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)

**SCHEDULE H
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)
Name of employer**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

► **Attach to Form 1040, 1040NR, 1040-SS, or 1041.**
► **See separate instructions.**

OMB No. 1545-1971

2011Attachment
Sequence No. **44**

Social security number

Employer identification number

A Did you pay **any one** household employee cash wages of \$1,700 or more in 2011? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

- ☐ **Yes.** Skip lines B and C and go to line 1.
☐ **No.** Go to line B.

B Did you withhold federal income tax during 2011 for any household employee?

- ☐ **Yes.** Skip line C and go to line 5.
☐ **No.** Go to line C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2010 or 2011 to **all** household employees? (**Do not** count cash wages paid in 2010 or 2011 to your spouse, your child under age 21, or your parent.)

- ☐ **No. Stop.** Do not file this schedule.
☐ **Yes.** Skip lines 1-7 and go to line 8. (Calendar year taxpayers having no household employees in 2011 **do not** have to complete this form for 2011.)

Part I Social Security, Medicare, and Federal Income Taxes

1	Total cash wages subject to social security taxes	1			
2	Social security taxes. Multiply line 1 by 10.4% (.104)	2			
3	Total cash wages subject to Medicare taxes	3			
4	Medicare taxes. Multiply line 3 by 2.9% (.029)	4			
5	Federal income tax withheld, if any	5			
6	Total social security, Medicare, and federal income taxes. Add lines 2, 4, and 5	6			

7 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2010 or 2011 to **all** household employees? (**Do not** count cash wages paid in 2010 or 2011 to your spouse, your child under age 21, or your parent.)

- ☐ **No. Stop.** Include the amount from line 6 above on Form 1040, line 59a. If you are not required to file Form 1040, see the line 7 instructions.
☐ **Yes.** Go to line 8.

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Cat. No. 12187K

Schedule H (Form 1040) 2011

Part II Federal Unemployment (FUTA) Tax

	Yes	No
8 Did you pay unemployment contributions to only one state? (If you paid contributions to a credit reduction state, see instructions and check "No.")	8	
9 Did you pay all state unemployment contributions for 2011 by April 17, 2012? Fiscal year filers see instructions	9	
10 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	10	

Next: If you checked the "Yes" box on **all** the lines above, complete Section A.

If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

Section A

11 Name of the state where you paid unemployment contributions ▶			
12 Contributions paid to your state unemployment fund	12		
13 Total cash wages subject to FUTA tax	13		
14 FUTA tax. Multiply the portion of the wages on line 13 paid before July 1 by .008. Multiply the portion of the wages on line 13 paid after June 30 by .006. Enter the sum of those two amounts on line 14, skip Section B, and go to line 23	14		

Section B

15 Complete all columns below that apply (if you need more space, see instructions):								
(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by .054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund
		From	To					
16 Totals						16		
17 Add columns (g) and (h) of line 16						17		
18 Total cash wages subject to FUTA tax (see the line 13 instructions)						18		
19 Multiply the portion of the wages on line 18 paid before July 1 by 6.2% (.062). Multiply the portion of the wages on line 18 paid after June 30 by 6.0% (.060). Enter the sum of those amounts on line 19						19		
20 Multiply line 18 by 5.4% (.054)						20		
21 Enter the smaller of line 17 or line 20 (Employers in a credit reduction state must use the worksheet on page H-7 and check here) <input type="checkbox"/>						21		
22 FUTA tax. Subtract line 21 from line 19. Enter the result here and go to line 23						22		

Part III Total Household Employment Taxes

23 Enter the amount from line 6. If you checked the "Yes" box on line C of page 1, enter -0-	23		
24 Add line 14 (or line 22) and line 23	24		
25 Are you required to file Form 1040?			
<input type="checkbox"/> Yes. Stop. Include the amount from line 24 above on Form 1040, line 59a. Do not complete Part IV below. <input type="checkbox"/> No. You may have to complete Part IV. See instructions for details.			

Part IV Address and Signature— Complete this part only if required. See the line 25 instructions.

Address (number and street) or P.O. box if mail is not delivered to street address		Apt., room, or suite no.
City, town or post office, state, and ZIP code		

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature		Date	
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 J
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

**Income Averaging for
Farmers and Fishermen**

► Attach to Form 1040 or Form 1040NR.
► See separate instructions.

OMB No. 1545-0074

2011

Attachment
Sequence No. **20**

Social security number (SSN)

1	Enter the taxable income from your 2011 Form 1040, line 43, or Form 1040NR, line 41	1		
2a	Enter your elected farm income (see instructions). Do not enter more than the amount on line 1	2a		
Capital gain included on line 2a:				
b	Excess, if any, of net long-term capital gain over net short-term capital loss	2b		
c	Unrecaptured section 1250 gain	2c		
3	Subtract line 2a from line 1	3		
4	Figure the tax on the amount on line 3 using the 2011 tax rates (see instructions)	4		
5	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2010, enter the amount from your 2010 Schedule J, line 11. • 2009 but not 2010, enter the amount from your 2009 Schedule J, line 15. • 2008 but not 2009 or 2010, enter the amount from your 2008 Schedule J, line 3. Otherwise, enter the taxable income from your 2008 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	5		
6	Divide the amount on line 2a by 3.0	6		
7	Combine lines 5 and 6. If zero or less, enter -0-	7		
8	Figure the tax on the amount on line 7 using the 2008 tax rates (see instructions)	8		
9	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2010, enter the amount from your 2010 Schedule J, line 15. • 2009 but not 2010, enter the amount from your 2009 Schedule J, line 3. Otherwise, enter the taxable income from your 2009 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	9		
10	Enter the amount from line 6	10		
11	Combine lines 9 and 10. If less than zero, enter as a negative amount	11		
12	Figure the tax on the amount on line 11 using the 2009 tax rates (see instructions)	12		
13	If you used Schedule J to figure your tax for 2010, enter the amount from your 2010 Schedule J, line 3. Otherwise, enter the taxable income from your 2010 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	13		
14	Enter the amount from line 6	14		
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	15		
16	Figure the tax on the amount on line 15 using the 2010 tax rates (see instructions)	16		
17	Add lines 4, 8, 12, and 16	17		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 25513Y

Schedule J (Form 1040) 2011

18	Amount from line 17	18	
19	<p>If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> • 2010, enter the amount from your 2010 Schedule J, line 12. • 2009 but not 2010, enter the amount from your 2009 Schedule J, line 16. • 2008 but not 2009 or 2010, enter the amount from your 2008 Schedule J, line 4. <p>Otherwise, enter the tax from your 2008 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.</p>	19	
20	<p>If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> • 2010, enter the amount from your 2010 Schedule J, line 16. • 2009 but not 2010, enter the amount from your 2009 Schedule J, line 4. <p>Otherwise, enter the tax from your 2009 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.</p>	20	
21	<p>If you used Schedule J to figure your tax for 2010, enter the amount from your 2010 Schedule J, line 4. Otherwise, enter the tax from your 2010 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15</p> <p>*Do not include any tax reported on this line from Forms 8814, 4972, or 8889, or from recapture of an education credit or charitable contribution deduction. Also, do not include alternative minimum tax from Form 1040A.</p>	21	
22	Add lines 19 through 21	22	
23	Tax. Subtract line 22 from line 18. Also include this amount on Form 1040, line 44; or Form 1040NR, line 42	23	
<p>Caution. Your tax may be less if you figure it using the 2011 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.</p>			

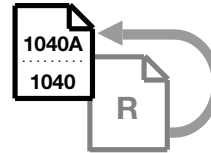
**Schedule R
(Form 1040A
or 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040A or 1040

Credit for the Elderly or the Disabled

Complete and attach to Form 1040A or 1040.



OMB No. 1545-0074

2011

Attachment
Sequence No. **16**

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2011:

- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See instructions.



In most cases, the IRS can figure the credit for you. See instructions.

Part I Check the Box for Your Filing Status and Age

If your filing status is: **And by the end of 2011:** **Check only one box:**

Single, Head of household, or Qualifying widow(er)	1 You were 65 or older	1	<input checked="" type="checkbox"/>
	2 You were under 65 and you retired on permanent and total disability	2	<input type="checkbox"/>
	3 Both spouses were 65 or older	3	<input type="checkbox"/>
Married filing jointly	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4	<input type="checkbox"/>
	5 Both spouses were under 65, and both retired on permanent and total disability	5	<input type="checkbox"/>
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6	<input type="checkbox"/>
	7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability	7	<input type="checkbox"/>
	8 You were 65 or older and you lived apart from your spouse for all of 2011	8	<input type="checkbox"/>
Married filing separately	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2011	9	<input type="checkbox"/>

**Did you check
box 1, 3, 7, or
8?**

- Yes** → Skip Part II and complete Part III on the back.
- No** → Complete Parts II and III.


Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2011, check this box ☐

- If you checked this box, you do not have to get another statement for 2011.
- If you **did not** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

Part III Figure Your Credit

10	If you checked (in Part I):	Enter:		
	Box 1, 2, 4, or 7	\$5,000	}	10
	Box 3, 5, or 6	\$7,500		
	Box 8 or 9	\$3,750		
<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Did you check box 2, 4, 5, 6, or 9 in Part I? </div> <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> <p>Yes —————> You must complete line 11.</p> <p>No —————> Enter the amount from line 10 on line 12 and go to line 13.</p> </div>				
11	If you checked (in Part I):			
	• Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.	}	11	
	• Box 2, 4, or 9, enter your taxable disability income.			
	• Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.			
	For more details on what to include on line 11, see <i>Figure Your Credit</i> in the instructions.			
12	If you completed line 11, enter the smaller of line 10 or line 11. All others , enter the amount from line 10		12	
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2011.			
a	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions).	13a		
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions).	13b		
c	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c	13c		
14	Enter the amount from Form 1040A, line 22, or Form 1040, line 38	14		
15	If you checked (in Part I):	Enter:		
	Box 1 or 2	\$7,500	}	15
	Box 3, 4, 5, 6, or 7	\$10,000		
	Box 8 or 9	\$5,000		
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		
17	Enter one-half of line 16	17		
18	Add lines 13c and 17	18		
19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20	19		
20	Multiply line 19 by 15% (.15).	20		
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions	21		
22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box c and enter "Sch R" on the line next to that box)	22		

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► **Attach to Form 1040 or Form 1040NR.**

► **See separate instructions.**

OMB No. 1545-0074

2011

Attachment
Sequence No. **17**

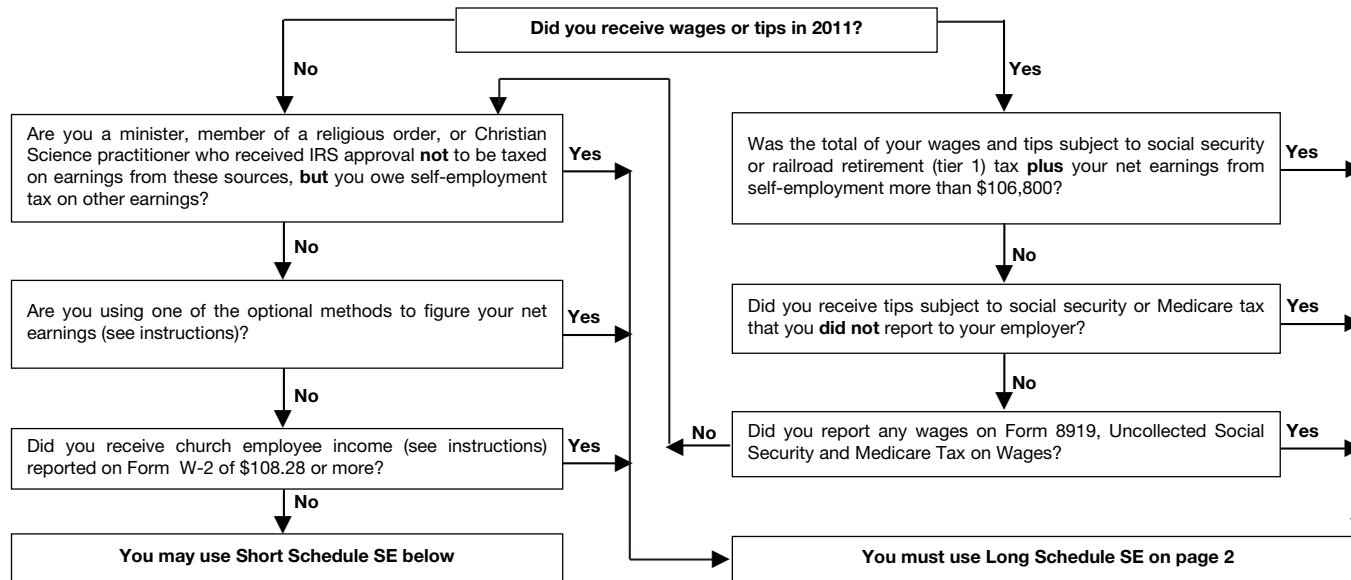
Name of person with **self-employment** income (as shown on Form 1040)

Social security number of person
with **self-employment** income ►

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only if** you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a		
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b ()
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2		
3 Combine lines 1a, 1b, and 2	3		
4 Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b ► Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4		
5 Self-employment tax. If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54 • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$11,107.20 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5		
6 Deduction for employer-equivalent portion of self-employment tax. If the amount on line 5 is: • \$14,204.40 or less, multiply line 5 by 57.51% (.5751) • More than \$14,204.40, multiply line 5 by 50% (.50) and add \$1,067 to the result. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11358Z

Schedule SE (Form 1040) 2011

Name of person with **self-employment** income (as shown on Form 1040)Social security number of person
with **self-employment** income ▶**Section B—Long Schedule SE****Part I Self-Employment Tax****Note.** If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

A	If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I	▶	<input type="checkbox"/>
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions)	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	()
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions)	2	
3	Combine lines 1a, 1b, and 2	3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a	
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ▶	4c	
5a	Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b	
6	Add lines 4c and 5b	6	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2011	7	
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$106,800 or more, skip lines 8b through 10, and go to line 11	8a	
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b	
c	Wages subject to social security tax (from Form 8919, line 10)	8c	
d	Add lines 8a, 8b, and 8c	8d	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	
10	Multiply the smaller of line 6 or line 9 by 10.4% (.104)	10	
11	Multiply line 6 by 2.9% (.029)	11	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54	12	
13	Deduction for employer-equivalent portion of self-employment tax. Add the two following amounts. • 59.6% (.596) of line 10. • One-half of line 11. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	13	

Part II Optional Methods To Figure Net Earnings (see instructions)**Farm Optional Method.** You may use this method **only** if (a) your gross farm income¹ was not more than \$6,720, or (b) your net farm profits² were less than \$4,851.

14	Maximum income for optional methods	14	
15	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income ¹ (not less than zero) or \$4,480. Also include this amount on line 4b above	15	
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$4,851 and also less than 72.189% of your gross nonfarm income, ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution. You may use this method no more than five times.			
16	Subtract line 15 from line 14	16	
17	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17	

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.⁴ From Sch. C, line 7; Sch. C-EZ, line 1d; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)

OMB No. 1545-0046

Attachment
Sequence No. **94**

▶ Attach this form to your income tax return.

Name shown on return

Identifying number

Part I General Information (see instructions)

1 Amount excluded is due to (check applicable box(es)):

- a Discharge of indebtedness in a title 11 case ☐
- b Discharge of indebtedness to the extent insolvent (not in a title 11 case) ☐
- c Discharge of qualified farm indebtedness ☐
- d Discharge of qualified real property business indebtedness ☐
- e Discharge of qualified principal residence indebtedness ☐

2 Total amount of discharged indebtedness excluded from gross income **2** ☐

3 Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property? ☐ Yes ☐ No

Part II Reduction of Tax Attributes. You must attach a description of any transactions resulting in the reduction in basis under section 1017. See Regulations section 1.1017-1 for basis reduction ordering rules, and, if applicable, required partnership consent statements. (For additional information, see the instructions for Part II.)

Enter amount excluded from gross income:

4	For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property	4	
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	5	
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge	6	
7	Applied to reduce any general business credit carryover to or from the tax year of the discharge	7	
8	Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge	8	
9	Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge	9	
10a	Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. DO NOT use in the case of discharge of qualified farm indebtedness	10a	
b	Applied to reduce the basis of your principal residence. Enter amount here ONLY if line 1e is checked	10b	<input type="checkbox"/>
11	For a discharge of qualified farm indebtedness applied to reduce the basis of:		
a	Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5	11a	
b	Land used or held for use in a trade or business of farming	11b	
c	Other property used or held for use in a trade or business or for the production of income	11c	
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12	
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	13	

Part III Consent of Corporation to Adjustment of Basis of Its Property Under Section 1082(a)(2)

Under section 1081(b), the corporation named above has excluded \$ _____ from its gross income for the tax year beginning _____ and ending _____.

Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of _____.

(State of incorporation)

Note. You must attach a description of the transactions resulting in the nonrecognition of gain under section 1081.

Foreign Tax Credit
(Individual, Estate, or Trust)
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
▶ See separate instructions.

OMB No. 1545-0121

2011
Attachment
Sequence No. **19**

Name _____ Identifying number as shown on page 1 of your tax return _____

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a** ☐ Passive category income **c** ☐ Section 901(j) income **e** ☐ Lump-sum distributions
b ☐ General category income **d** ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶ _____

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

		Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
		A	B	C	
g	Enter the name of the foreign country or U.S. possession ▶				
1a	Gross income from sources within country shown above and of the type checked above (see instructions): _____				
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) . . . ▶				
Deductions and losses (Caution: See instructions):					
2	Expenses definitely related to the income on line 1a (attach statement)				
3	Pro rata share of other deductions not definitely related :				
a	Certain itemized deductions or standard deduction (see instructions)				
b	Other deductions (attach statement)				
c	Add lines 3a and 3b				
d	Gross foreign source income (see instructions)				
e	Gross income from all sources (see instructions)				
f	Divide line 3d by line 3e (see instructions)				
g	Multiply line 3c by line 3f				
4	Pro rata share of interest expense (see instructions):				
a	Home mortgage interest (use worksheet on page 14 of the instructions)				
b	Other interest expense				
5	Losses from foreign sources				
6	Add lines 2, 3g, 4a, 4b, and 5				
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (h) <input type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties		(m) Interest	(o) Dividends	(p) Rents and royalties		
A										
B										
C										
8	Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶									8

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11440U

Form **1116** (2011)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I . . .	9			
10	Carryback or carryover (attach detailed computation)	10			
11	Add lines 9 and 10	11			
12	Reduction in foreign taxes (see instructions)	12	()
13	Taxes reclassified under high tax kickout (see instructions) . . .	13			
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit . . .	14			
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	15			
16	Adjustments to line 15 (see instructions)	16			
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17			
18	Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption	18			
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.					
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19			
20	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	20			
Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions.					
21	Multiply line 20 by line 19 (maximum amount of credit)	21			
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions) ▶	22			

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on passive category income	23			
24	Credit for taxes on general category income	24			
25	Credit for taxes on certain income re-sourced by treaty	25			
26	Credit for taxes on lump-sum distributions	26			
27	Add lines 23 through 26	27			
28	Enter the smaller of line 20 or line 27	28			
29	Reduction of credit for international boycott operations. See instructions for line 12	29			
30	Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶	30			

Employee Business Expenses

OMB No. 1545-0074

2011

Attachment
Sequence No. **129**

► See separate instructions.
 ► Attach to Form 1040 or Form 1040NR.

Your name	Occupation in which you incurred expenses	Social security number
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Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	
5 Meals and entertainment expenses (see instructions)		5
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions).	7		
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Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8		
<p>Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.</p>			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9		
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ►	10		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11700N

Form **2106** (2011)

Part II Vehicle Expenses**Section A—General Information** (You must complete this section if you are claiming vehicle expenses.)**(a) Vehicle 1****(b) Vehicle 2**

11	Enter the date the vehicle was placed in service	11	/ /	/ /
12	Total miles the vehicle was driven during 2011	12	miles	miles
13	Business miles included on line 12	13	miles	miles
14	Percent of business use. Divide line 13 by line 12	14	%	%
15	Average daily roundtrip commuting distance	15	miles	miles
16	Commuting miles included on line 12	16	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles	miles
18	Was your vehicle available for personal use during off-duty hours?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
19	Do you (or your spouse) have another vehicle available for personal use?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
20	Do you have evidence to support your deduction?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
21	If "Yes," is the evidence written?		<input type="checkbox"/> Yes	<input type="checkbox"/> No

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 51¢ (.51) for miles driven before July 1, 2011, and by 55.5¢ (.555) for miles driven after June 30, 2011. Add the amounts, then enter the result here and on line 1.	22	
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Section C—Actual Expenses**(a) Vehicle 1****(b) Vehicle 2**

23	Gasoline, oil, repairs, vehicle insurance, etc.	23		
24a	Vehicle rentals	24a		
b	Inclusion amount (see instructions)	24b		
c	Subtract line 24b from line 24a	24c		
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25		
26	Add lines 23, 24c, and 25.	26		
27	Multiply line 26 by the percentage on line 14	27		
28	Depreciation (see instructions)	28		
29	Add lines 27 and 28. Enter total here and on line 1	29		

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)**(a) Vehicle 1****(b) Vehicle 2**

30	Enter cost or other basis (see instructions)	30		
31	Enter section 179 deduction and special allowance (see instructions)	31		
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance).	32		
33	Enter depreciation method and percentage (see instructions)	33		
34	Multiply line 32 by the percentage on line 33 (see instructions)	34		
35	Add lines 31 and 34	35		
36	Enter the applicable limit explained in the line 36 instructions	36		
37	Multiply line 36 by the percentage on line 14	37		
38	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38		

Unreimbursed Employee Business Expenses▶ **Attach to Form 1040 or Form 1040NR.****2011**Attachment
Sequence No. **129A**

Occupation in which you incurred expenses

Social security number

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2011.

Caution: You can use the standard mileage rate for 2011 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1	Complete Part II. Multiply line 8a by 51¢ (.51) for miles driven before July 1, 2011, and by 55.5¢ (.555) for miles driven after June 30, 2011. Add the amounts, then enter the result here	1	<input type="text"/>	
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	<input type="text"/>	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	<input type="text"/>	
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	<input type="text"/>	
5	Meals and entertainment expenses: \$ <input type="text"/> × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5	<input type="text"/>	
6	Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	<input type="text"/>	

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ _____ / _____ / _____

8 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

9 Was your vehicle available for personal use during off-duty hours? ☐ **Yes** ☐ **No**

10 Do you (or your spouse) have another vehicle available for personal use? ☐ **Yes** ☐ **No**

11a Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**

b If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 20604Q

Form **2106-EZ** (2011)

☐ VOID☐ CORRECTED

(99)

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145 2011 Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains For calendar year 2011, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2011, and ending _____, 20 _____	
Identification number of RIC or REIT	1a Total undistributed long-term capital gains [REDACTED]		Copy A Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	1b Unrecaptured section 1250 gain [REDACTED]		
Shareholder's name, address, and ZIP code	1c Section 1202 gain [REDACTED]	1d Collectibles (28%) gain [REDACTED]	For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.
	2 Tax paid by the RIC or REIT on the box 1a gains [REDACTED]		

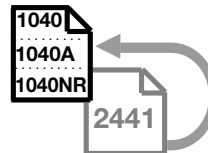
Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

Child and Dependent Care Expenses

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
▶ See separate instructions.



OMB No. 1545-0074

2011

Attachment
Sequence No. **21**

Name(s) shown on return

Your social security number

Part I Persons or Organizations Who Provided the Care—You must complete this part. (If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive dependent care benefits? ☐ **No** → Complete only Part II below.
☐ **Yes** → Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

	(a) Qualifying person's name First Last	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a)
Number of qualified persons			
Child-Care-Cr-Depd-Dob1			
Child-Care-Cr-Depd-Dob2			

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31

4 Enter your **earned income**. See instructions

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4

6 Enter the **smallest** of line 3, 4, or 5

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

9 Multiply line 6 by the decimal amount on line 8. If you paid 2010 expenses in 2011, see the instructions

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46

Current Yr AGI Limit
Prior Yr Expenses

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11862M

Form **2441** (2011)

Part III Dependent Care Benefits

12 Enter the total amount of dependent care benefits you received in 2011. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12		
13 Enter the amount, if any, you carried over from 2010 and used in 2011 during the grace period. See instructions	13		
14 Enter the amount, if any, you forfeited or carried forward to 2012. See instructions . . .	14	()
15 Combine lines 12 through 14. See instructions	15		
16 Enter the total amount of qualified expenses incurred in 2011 for the care of the qualifying person(s)	16		
17 Enter the smaller of line 15 or 16	17		
18 Enter your earned income . See instructions	18		
19 Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18. 	19		
20 Enter the smallest of line 17, 18, or 19	20		
21 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).	21		
22 Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22		
23 Subtract line 22 from line 15	23		
24 Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24		
25 Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21 . . .	25		
26 Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"	26		

To claim the child and dependent care credit, complete lines 27 through 31 below.

27 Enter \$3,000 (\$6,000 if two or more qualifying persons)	27		
28 Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28		
29 Subtract line 28 from line 27. If zero or less, stop . You cannot take the credit. Exception. If you paid 2010 expenses in 2011, see the instructions for line 9	29		
30 Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30		
31 Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31		

Form **2441** (2011)

Foreign Earned Income

▶ See separate instructions. ▶ Attach to Form 1040.

OMB No. 1545-0074

2011Attachment
Sequence No. **34****For Use by U.S. Citizens and Resident Aliens Only**

Name shown on Form 1040

Your social security number

Part I General Information**1** Your foreign address (including country)

country code for post of duty

2 Your occupation**3** Employer's name ▶**4a** Employer's U.S. address ▶**b** Employer's foreign address ▶**5** Employer is (check any that apply):**a** ☐ A foreign entity (TYPE)**b** ☐ A U.S. company**c** ☐ Self**d** ☐ A foreign affiliate of a U.S. company**e** ☐ Other (specify) ▶**6a** If, after 1981, you filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶**b** If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here ▶ ☐ and go to line 7.**c** Have you ever revoked either of the exclusions? ☐ Yes ☐ No**d** If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶**7** Of what country are you a citizen/national? ▶**8a** Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** in the instructions ☐ Yes ☐ No**b** If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶**9** List your tax home(s) during your tax year and date(s) established. ▶**Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.****Part II Taxpayers Qualifying Under Bona Fide Residence Test** (see instructions)**10** Date bona fide residence began ▶ , and ended ▶**11** Kind of living quarters in foreign country ▶ **a** ☐ Purchased house **b** ☐ Rented house or apartment **c** ☐ Rented room
d ☐ Quarters furnished by employer**12a** Did any of your family live with you abroad during any part of the tax year? ☐ Yes ☐ No**b** If "Yes," who and for what period? ▶**13a** Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? See instructions ☐ Yes ☐ No**b** Are you required to pay income tax to the country where you claim bona fide residence? See instructions ☐ Yes ☐ No**If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.****14** If you were present in the United States or its possessions during the tax year, complete columns (a)–(d) below. **Do not** include the income from column (d) in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶**b** Enter the type of visa under which you entered the foreign country. ▶**c** Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation ☐ Yes ☐ No**d** Did you maintain a home in the United States while living abroad? ☐ Yes ☐ No**e** If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

Part III Taxpayers Qualifying Under Physical Presence Test (see instructions)

- 16** The physical presence test is based on the 12-month period from **▶** _____ through **▶** _____
- 17** Enter your principal country of employment during your tax year. **▶** _____
- 18** If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter “Physically present in a foreign country or countries for the entire 12-month period.” **Do not** include the income from column (f) below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2011 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Do not** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2011, no matter when you performed the service.

2011 Foreign Earned Income		Amount (in U.S. dollars)	
19	Total wages, salaries, bonuses, commissions, etc.	19	
20	Allowable share of income for personal services performed (see instructions):		
a	In a business (including farming) or profession	20a	
b	In a partnership. List partnership's name and address and type of income. ▶ _____	20b	
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):		
a	Home (lodging)	21a	
b	Meals	21b	
c	Car	21c	
d	Other property or facilities. List type and amount. ▶ _____	21d	
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
a	Cost of living and overseas differential	22a	
b	Family	22b	
c	Education	22c	
d	Home leave	22d	
e	Quarters	22e	
f	For any other purpose. List type and amount. ▶ _____	22f	
g	Add lines 22a through 22f	22g	
23	Other foreign earned income. List type and amount. ▶ _____	23	
24	Add lines 19 through 21d, line 22g, and line 23	24	
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25	
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2011 foreign earned income ▶	26	

Form **2555** (2011)

Part V All Taxpayers

27 Enter the amount from line 26 **27**

Are you claiming the housing exclusion or housing deduction?

- ☐ **Yes.** Complete Part VI.
- ☐ **No.** Go to Part VII.

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28 Qualified housing expenses for the tax year (see instructions) **28**

29a Enter location where housing expenses incurred (see instructions) ▶ **29a**

b Enter limit on housing expenses (see instructions) **29b**

30 Enter the **smaller** of line 28 or line 29b **30**

31 Number of days in your qualifying period that fall within your 2011 tax year (see instructions) **31** days

32 Multiply \$40.72 by the number of days on line 31. If 365 is entered on line 31, enter \$14,864.00 here **32**

33 Subtract line 32 from line 30. If the result is zero or less, do not complete the rest of this part or any of Part IX **33**

34 Enter employer-provided amounts (see instructions) **34**

35 Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000" **35** × .

36 **Housing exclusion.** Multiply line 33 by line 35. Enter the result but do not enter more than the amount on line 34. Also, complete Part VIII **36** ▶

Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

37 Maximum foreign earned income exclusion **37**

38 • If you completed Part VI, enter the number from line 31.
• All others, enter the number of days in your qualifying period that fall within your 2011 tax year (see the instructions for line 31). **38** days

39 • If line 38 and the number of days in your 2011 tax year (usually 365) are the same, enter "1.000."
• Otherwise, divide line 38 by the number of days in your 2011 tax year and enter the result as a decimal (rounded to at least three places). **39** × .

40 Multiply line 37 by line 39 **40**

41 Subtract line 36 from line 27 **41**

42 **Foreign earned income exclusion.** Enter the **smaller** of line 40 or line 41. Also, complete Part VIII ▶ **42**

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

43 Add lines 36 and 42 **43**

44 Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation **44**

45 Subtract line 44 from line 43. Enter the result here and in parentheses on **Form 1040, line 21.** Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 **45**

Part IX Taxpayers Claiming the Housing Deduction— Complete this part only if (a) line 33 is more than line 36 and (b) line 27 is more than line 43.

46 Subtract line 36 from line 33 **46**

47 Subtract line 43 from line 27 **47**

48 Enter the **smaller** of line 46 or line 47 **48**

Note: If line 47 is **more than** line 48 and you could not deduct all of your 2010 housing deduction because of the 2010 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.

49 Housing deduction carryover from 2010 (from worksheet on page 4 of the instructions) **49**

50 **Housing deduction.** Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line **50** ▶

Foreign Earned Income Exclusion

OMB No. 1545-0074

2011
Attachment
Sequence No. **34A**

► See separate instructions. ► Attach to Form 1040.

Name shown on Form 1040

Your social security number

You May Use This Form If You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$92,900 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Part I Tests To See If You Can Take the Foreign Earned Income Exclusion

1 Bona Fide Residence Test

- a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? ☐ Yes ☐ No
- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
 - If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.
- b Enter the date your bona fide residence began ► _____, and ended (see instructions) ► _____.

2 Physical Presence Test

- a Were you physically present in a foreign country or countries for at least 330 full days during—
{ 2011 or any other period of 12 months in a row starting or ending in 2011? } ☐ Yes ☐ No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
 - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ► _____ through ► _____.

- 3 **Tax Home Test.** Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? ☐ Yes ☐ No
- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
 - If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

Part II General Information

4 Your foreign address (including country)

5 Your occupation

country code for post of duty

6 Employer's name

7 Employer's U.S. address (including ZIP code)

8 Employer's foreign address

9 Employer is (check any that apply):

- a A U.S. business ☐
- b A foreign business ☐
- c Other (specify) ► _____ ☐

10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ► _____

b If you did not file Form 2555 or 2555-EZ after 1981, check here ► ☐ and go to line 11a now.

c Have you ever revoked the foreign earned income exclusion? ☐ Yes ☐ No

d If you answered "Yes," enter the tax year for which the revocation was effective. ► _____

11a List your tax home(s) during 2011 and date(s) established. ►

b Of what country are you a citizen/national? ► _____

Part III Days Present in the United States— Complete this part if you were in the United States or its possessions during 2011.

12	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

Part IV Figure Your Foreign Earned Income Exclusion

13	Maximum foreign earned income exclusion	13		
14	Enter the number of days in your qualifying period that fall within 2011	14	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="background-color: red; width: 15px; height: 15px; display: inline-block;"></div> <div style="background-color: red; width: 15px; height: 15px; display: inline-block;"></div> <div style="background-color: red; width: 15px; height: 15px; display: inline-block;"></div> </div>	days
15	Did you enter 365 on line 14? <input type="checkbox"/> Yes. Enter "1.000." <input type="checkbox"/> No. Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places).	15	<div style="background-color: red; width: 15px; height: 15px; display: inline-block;"></div> <div style="background-color: red; width: 15px; height: 15px; display: inline-block;"></div>	×
16	Multiply line 13 by line 15	16	<div style="background-color: red; width: 15px; height: 15px; display: inline-block;"></div> <div style="background-color: red; width: 15px; height: 15px; display: inline-block;"></div>	
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2011 (see instructions). Be sure to include this amount on Form 1040, line 7	17	<div style="background-color: red; width: 15px; height: 15px; display: inline-block;"></div> <div style="background-color: red; width: 15px; height: 15px; display: inline-block;"></div>	
18	Foreign earned income exclusion. Enter the smaller of line 16 or line 17 here and in parentheses on Form 1040, line 21 . Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ▶	18	<div style="background-color: red; width: 15px; height: 15px; display: inline-block;"></div>	

Form **2555-EZ** (2011)

Investment Credit

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

OMB No. 1545-0155

2011

Attachment
 Sequence No. **174**

Name(s) shown on return

Identifying number

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		
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		
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		
8	Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project \$ _____ × 50% (.50)	8		
9	Enter the applicable unused investment credit from cooperatives (see instructions)	9		
10	Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a	10		

Part III Rehabilitation Credit and Energy Credit

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2011)

Part III Rehabilitation Credit and Energy Credit (continued)

i	Certified historic structures affected by a Midwestern disaster	\$ _____ × 26% (.26)	11i		
j	Other certified historic structures	\$ _____ × 20% (.20)	11j		
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		
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		
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		
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	Applicable kilowatt capacity of property on line 12c (see instructions) ► _____	× \$1,000	12d		
e	Enter the lesser of line 12c or line 12d		12e		
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	\$ _____ × 30% (.30)	12f		
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		
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	
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	.
n	Multiply line 12l by line 12m	12n	
Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ × 30% (.30)	12o	
p	Enter the smaller of line 12o or \$4,000	12p	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ × 30% (.30)	12q	
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	
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	

Form **3468** (2011)

General Business Credit

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

OMB No. 1545-0895

2011
Attachment
Sequence No. **22**

Name(s) shown on return

Identifying number

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		
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		
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		
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		

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		
10a	Foreign tax credit	10a		
b	Personal credits from Form 1040 or 1040NR (see instructions)	10b		
c	Add lines 10a and 10b	10c		
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a	11		
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12		
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13		
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		
15	Enter the greater of line 13 or line 14	15		
16a	Subtract line 15 from line 11. If zero or less, enter -0-	16a		
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit (see instructions)	16b		
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		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2011)

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	<input type="text"/>	<input type="text"/>
19	Enter the greater of line 13 or line 18	19	<input type="text"/>	<input type="text"/>
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	<input type="text"/>	<input type="text"/>
21	Subtract line 17b from line 20. If zero or less, enter -0-	21	<input type="text"/>	<input type="text"/>
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	<input type="text"/>	<input type="text"/>
23	Passive activity credit from line 3 of all Parts III with box B checked 23 <input type="text"/>			
24	Enter the passive activity credit allowed from line 23 for 2011 (see instructions)	24	<input type="text"/>	<input type="text"/>
25	Add lines 22 and 24	25	<input type="text"/>	<input type="text"/>
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	<input type="text"/>	<input type="text"/>
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	<input type="text"/>	<input type="text"/>
28	Add lines 17b and 26	28	<input type="text"/>	<input type="text"/>
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	<input type="text"/>	<input type="text"/>
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	<input type="text"/>	<input type="text"/>
31	Enter the total eligible small business credit from line 6 of all Parts III with box E checked	31	<input type="text"/>	<input type="text"/>
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 <input type="text"/>			
33	Enter the passive activity credits allowed from line 32 for 2011 (see instructions)	33	<input type="text"/>	<input type="text"/>
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	<input type="text"/>	<input type="text"/>
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	<input type="text"/>	<input type="text"/>
36	Add lines 30, 31, 33, 34, and 35	36	<input type="text"/>	<input type="text"/>
37	Enter the smaller of line 29 or line 36	37	<input type="text"/>	<input type="text"/>
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	<input type="text"/>	<input type="text"/>

















































Form **3800** (2011)

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	
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		

Moving Expenses

► Attach to Form 1040 or Form 1040NR.






OMB No. 1545-0074

2011
 Attachment
 Sequence No. **170**

Name(s) shown on return

Your social security number

Before you begin: ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.
 ✓ See **Members of the Armed Forces** in the instructions, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions)	1		
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2		
3	Add lines 1 and 2	3		
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4		
5	Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8. <input type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 12490K

Form **3903** (2011)

Credit for Federal Tax Paid on Fuels

► See the separate instructions.

► For information about Form 4136 and its instructions, go to www.irs.gov/form4136.

Name (as shown on your income tax return)

Taxpayer identification number

Caution. Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

1 Nontaxable Use of Gasoline **Note.** CRN is credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use			\$	
b	Use on a farm for farming purposes				
c	Other nontaxable use (see Caution above line 1)				
d	Exported				

2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)			\$	
b	Other nontaxable use (see Caution above line 1)				
c	Exported				
d	LUST tax on aviation fuels used in foreign trade				

*See instructions for possible rate changes.

3 Nontaxable Use of Undyed Diesel Fuel

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use			\$	
b	Use on a farm for farming purposes				
c	Use in trains				
d	Use in certain intercity and local buses (see Caution above line 1)				
e	Exported				

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$.244			\$	
b	Use on a farm for farming purposes				
c	Use in certain intercity and local buses (see Caution above line 1)				
d	Exported				
e	Nontaxable use taxed at \$.044				
f	Nontaxable use taxed at \$.219				

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2011)

5 Kerosene Used in Aviation (see **Caution** above line 1)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244			\$	
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219*				
c	Nontaxable use (other than use by state or local government) taxed at \$.244				
d	Nontaxable use (other than use by state or local government) taxed at \$.219*				
e	LUST tax on aviation fuels used in foreign trade				

*See instructions for possible rate changes.

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**Registration No.** ►

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . . ► ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government		\$	
b	Use in certain intercity and local buses			

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)**Registration No.** ►

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . . ► ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government		\$	
b	Sales from a blocked pump			
c	Use in certain intercity and local buses			

8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation**Registration No.** ►

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade) taxed at \$.219*			\$	
b	Use in commercial aviation (other than foreign trade) taxed at \$.244				
c	Nonexempt use in noncommercial aviation				
d	Other nontaxable uses taxed at \$.244				
e	Other nontaxable uses taxed at \$.219*				
f	LUST tax on aviation fuels used in foreign trade				

*See instructions for possible rate changes.

9 Alcohol Fuel Mixture Credit**Registration No. ►**

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
a Alcohol fuel mixtures containing ethanol			\$	
b Alcohol fuel mixtures containing alcohol (other than ethanol)				

* These credits were scheduled to expire December 31, 2011

10 Biodiesel or Renewable Diesel Mixture Credit**Registration No. ►**

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
a Biodiesel (other than agri-biodiesel) mixtures			\$	
b Agri-biodiesel mixtures				
c Renewable diesel mixtures				

* These credits were scheduled to expire December 31, 2011

11 Nontaxable Use of Alternative Fuel

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG)				\$	
b "P Series" fuels					
c Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)					
d Liquefied hydrogen					
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process					
f Liquid fuel derived from biomass					
g Liquefied natural gas (LNG)					
h Liquefied gas derived from biomass					

12 Alternative Fuel Credit and Alternative Fuel Mixture Credit**Registration No. ►**

	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG)			\$	
b "P Series" fuels				
c Compressed natural gas (CNG) (GGE = 121 cu. ft.)				
d Liquefied hydrogen				
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process				
f Liquid fuel derived from biomass				
g Liquefied natural gas (LNG)				
h Liquefied gas derived from biomass				
i Compressed gas derived from biomass (GGE = 121 cu. ft.)				

* These credits were scheduled to expire December 31, 2011.

Form **4136** (2011)

13 Registered Credit Card Issuers**Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Diesel fuel sold for the exclusive use of a state or local government			\$ 00	
b Kerosene sold for the exclusive use of a state or local government			\$ 00	
c Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219*			\$ 00	

*See instructions for possible rate changes.

14 Nontaxable Use of a Diesel-Water Fuel Emulsion**Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use				\$ 00	
b Exported				\$ 00	

15 Diesel-Water Fuel Emulsion Blending**Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit			\$ 00	

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001			\$ 00	
b Exported dyed kerosene			\$ 00	

17 Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►

17

\$

00Form **4136** (2011)

Social Security and Medicare Tax on Unreported Tip Income

OMB No. 1545-0074

2011
Attachment
Sequence No. **24**

▶ See instructions below and on back.

▶ Attach to Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips.

Social security number

1	(a) Name of employer to whom you were required to, but did not report all your tips (see instructions)	(b) Employer identification number (see instructions)	(c) Total cash and charge tips you received (including unreported tips) (see instructions)	(d) Total cash and charge tips you reported to your employer
A				
B				
C				
D				
E				
2	Total cash and charge tips you received in 2011. Add the amounts from line 1, column (c)		2	
3	Total cash and charge tips you reported to your employer(s) in 2011. Add the amounts from line 1, column (d)		3	
4	Subtract line 3 from line 2. This amount is income you must include in the total on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3		4	
5	Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month (see instructions).		5	
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4		6	
7	Maximum amount of wages (including tips) subject to social security tax		7	
8	Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) or railroad retirement (tier 1) compensation		8	
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- here and on line 10 and go to line 12		9	
10	Unreported tips subject to social security tax. Enter the smaller of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions		10	
11	Multiply line 10 by .042 (social security tax rate)		11	
12	Multiply line 6 by .0145 (Medicare tax rate).		12	
13	Add lines 11 and 12. Enter the result here and on Form 1040, line 57; Form 1040NR, line 55; or Form 1040NR-EZ, line 16 (Form 1040-SS and 1040-PR filers, see instructions.)		13	

General Instructions

What's New

The social security tax rate an employee must pay on tips is changed from .062 to .042. This rate applies to calendar year 2011 only.

Purpose of form. Use Form 4137 **only** to figure the social security and Medicare tax owed on tips you did not report to your employer, including any allocated tips shown on your Form(s) W-2 that you must report as income. You must also report the income on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3. By filing this form, your social security and Medicare tips will be credited to your social security record (used to figure your benefits).



If you believe you are an employee and you received Form 1099-MISC, Miscellaneous Income, instead of Form W-2, Wage and Tax Statement, because your employer did not consider you an employee, do not

use this form to report the social security and Medicare tax on that income. Instead, use Form 8919, Uncollected Social Security and Medicare Tax on Wages.

Who must file. You must file Form 4137 if you received cash and charge tips of \$20 or more in a calendar month and did not report all of those tips to your employer. You must also file Form 4137 if box 8 of your Form(s) W-2 shows allocated tips that you must report as income.

Allocated tips. You must report all your tips from 2011, including both cash tips and noncash tips, as income on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3. Any tips you reported to your employer in 2011 are included in the wages shown in box 1 of your Form W-2. Add to the amount in box 1 only the tips you received in 2011 and did not report to your employer. This should include any allocated tips shown in box 8 on your Form(s) W-2, unless you have adequate records to show that your unreported tips are less than the amount in

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2011Attachment
Sequence No. **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

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

EPZONE

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
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	
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	
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	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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	
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 ▶		

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						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property						
h Residential rental property		undetermin'd type				undetermin'd type
i Nonresidential real property		total GDS cost				total GDS deduct.

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

20a Class life						
b 12-year						
c 40-year						

Part IV Summary (See instructions.)

total ADS cost

total ADS deduct.

21	Listed property. Enter amount from line 28	21	
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	
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	

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

Section B—Information on Use of Vehicles

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

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

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions):					
		total cost			
43 Amortization of costs that began before your 2011 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Casualties and Thefts

► See separate instructions.

► Attach to your tax return.

► Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177

2011
Attachment
Sequence No. **26**

Name(s) shown on tax return

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

- 1** Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A** _____Property **B** _____Property **C** _____Property **D** _____**Properties**

		A	B	C	D
2 Cost or other basis of each property	2				
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3				
Note: If line 2 is more than line 3, skip line 4.					
4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4				
5 Fair market value before casualty or theft	5				
6 Fair market value after casualty or theft	6				
7 Subtract line 6 from line 5	7				
8 Enter the smaller of line 2 or line 7	8				
9 Subtract line 3 from line 8. If zero or less, enter -0-	9				
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	10				
11 Enter the smaller of line 10 or \$100	11				
12 Subtract line 11 from line 10	12				
Caution: Use only one Form 4684 for lines 13 through 18.					
13 Add the amounts on line 12 of all Forms 4684	13				
14 Add the amounts on line 4 of all Forms 4684.	14				
15 • If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section.	15				
16 If line 14 is less than line 13, enter the difference	16				
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	17				
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12997O

Form **4684** (2011)

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

Identifying number

SECTION B—Business and Income-Producing Property**Part I Casualty or Theft Gain or Loss** (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property A

Property B

Property C

Property D

Properties

		A	B	C	D
20 Cost or adjusted basis of each property	20				
21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	21				
Note: If line 20 is more than line 21, skip line 22.					
22 Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	22				
23 Fair market value before casualty or theft	23				
24 Fair market value after casualty or theft	24				
25 Subtract line 24 from line 23	25				
26 Enter the smaller of line 20 or line 25	26				
Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.					
27 Subtract line 21 from line 26. If zero or less, enter -0-	27				
28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions)	28				

Part II Summary of Gains and Losses (from separate Parts I)**(b) Losses from casualties or thefts****(c) Gains from casualties or thefts includible in income****(a) Identify casualty or theft***(i) Trade, business, rental or royalty property**(ii) Income-producing and employee property***Casualty or Theft of Property Held One Year or Less**

29	()	()	()	()
30 Totals. Add the amounts on line 29	30	()	()	()
31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	31			
32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions	32			

Casualty or Theft of Property Held More Than One Year

33 Casualty or theft gains from Form 4797, line 32	33			
34	()	()	()	()
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	()	()	()
36 Total gains. Add lines 33 and 34, column (c)	36			
37 Add amounts on line 35, columns (b)(i) and (b)(ii)	37			
38 If the loss on line 37 is more than the gain on line 36:				
a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	38a			
b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11	38b			
39 If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3	39			
Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.				

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))
 ► Attach to your tax return. ► See separate instructions.

OMB No. 1545-0184

2011
 Attachment
 Sequence No. **27**

Identifying number

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

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)

3 Gain, if any, from Form 4684, line 39 **3**

4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 **4**

5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 **5**

6 Gain, if any, from line 32, from other than casualty or theft. **6**

7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: **7**

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years (see instructions) **8**

9 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**

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):

11 Loss, if any, from line 7 **11** ()

12 Gain, if any, from line 7 or amount from line 8, if applicable **12**

13 Gain, if any, from line 31 **13**

14 Net gain or (loss) from Form 4684, lines 31 and 38a **14**

15 Ordinary gain from installment sales from Form 6252, line 25 or 36 **15**

16 Ordinary gain or (loss) from like-kind exchanges from Form 8824. **16**

17 Combine lines 10 through 16 **17**

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	
21	Cost or other basis plus expense of sale	21	
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	
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	

Farm Rental Income and Expenses**(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))**
(Income not subject to self-employment tax)▶ **Attach to Form 1040 or Form 1040NR.**▶ **See instructions.**

OMB No. 1545-0074

2011Attachment
Sequence No. **37**

Name(s) shown on tax return

Your social security number

number of form 4835s attached

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2011 (see instructions)? ☒ Yes ☐ No**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops.	1	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	Taxable amount
3a	Agricultural program payments (see instructions)	3a	Taxable amount
4	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election	4a	
b	CCC loans forfeited	4b	Taxable amount
5	Crop insurance proceeds and federal crop disaster payments (see instructions):		
a	Amount received in 2011	5a	Taxable amount
c	If election to defer to 2012 is attached, check here <input type="checkbox"/>	5d	Amount deferred from 2010
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42.	7	

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562	8	
9	Chemicals	9	
10	Conservation expenses (see instructions)	10	
11	Custom hire (machine work)	11	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	13	
14	Feed	14	
15	Fertilizers and lime	15	
16	Freight and trucking	16	
17	Gasoline, fuel, and oil	17	
18	Insurance (other than health)	18	
19	Interest:		
a	Mortgage (paid to banks, etc.)	19a	
b	Other	19b	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	
21	Pension and profit-sharing plans	21	
22	Rent or lease:		
a	Vehicles, machinery, and equipment (see instructions)	22a	
b	Other (land, animals, etc.)	22b	
23	Repairs and maintenance	23	
24	Seeds and plants	24	
25	Storage and warehousing	25	
26	Supplies	26	
27	Taxes	27	
28	Utilities	28	
29	Veterinary, breeding, and medicine	29	
30	Other expenses (specify):		
a	other expenses	30a	
b		30b	
c		30c	
d		30d	
e		30e	
f		30f	
g		30g	
31	Total expenses. Add lines 8 through 30g (see instructions)	31	
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to lines 33 and 34	32	
33	Did you receive an applicable subsidy in 2011? (see instructions) farm subsidy	33	<input type="checkbox"/> Yes <input type="checkbox"/> No
34	If line 32 is a loss, check the box that describes your investment in this activity (see instructions) investment risk	34a	<input type="checkbox"/> All investment is at risk.
c	You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40 nondeductible loss/suspended loss carryover	34b	<input type="checkbox"/> Some investment is not at risk.
		34c	

Investment Interest Expense Deduction

► Attach to your tax return.

OMB No. 1545-0191

2011
Attachment
Sequence No. **51**

Name(s) shown on return

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2011 (see instructions)	1		
2	Disallowed investment interest expense from 2010 Form 4952, line 7	2		
3	Total investment interest expense. Add lines 1 and 2	3		

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a		
4b	Qualified dividends included on line 4a	4b		
4c	Subtract line 4b from line 4a	4c		
4d	Net gain from the disposition of property held for investment	4d		
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e		
4f	Subtract line 4e from line 4d	4f		
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g		
4h	Investment income. Add lines 4c, 4f, and 4g	4h		
5	Investment expenses (see instructions)	5		
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6		

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2012. Subtract line 6 from line 3. If zero or less, enter -0-	7		
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8		

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

General Instructions**Purpose of Form**

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2011 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For more information, see Pub. 550, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

Exception. You do not have to file Form 4952 if all of the following apply.

- Your investment income from interest and ordinary dividends minus any qualified dividends is more than your investment interest expense.
- You do not have any other deductible investment expenses.
- You do not have any carryover of disallowed investment interest expense from 2010.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different

rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See Pub. 535, Business Expenses.

Specific Instructions**Part I—Total Investment Interest Expense Line 1**

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness. Investment interest expense is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on this page).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any trade or business activity in which you do not materially participate and any rental activity. See the Instructions for Form 8582, Passive Activity Loss Limitations, for details.

- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

Property held for investment. Property held for investment includes property that produces income, not derived in the ordinary course of a trade or business, from interest, dividends, annuities, or royalties. It also includes property that produces gain or loss, not derived in the ordinary course of a trade or business, from the disposition of property that produces these types of income or is held for investment. However, it does not include an interest in a passive activity.

Exception. A working interest in an oil or gas property that you held directly or through an entity that did not limit your liability is property held for investment, but only if you did not materially participate in the activity.

Part II—Net Investment Income Line 4a

Gross income from property held for investment includes income, unless derived in the ordinary course of a trade or business, from interest, ordinary dividends (except Alaska Permanent Fund dividends), annuities, and royalties. Include investment income

Tax on Lump-Sum Distributions

(From Qualified Plans of Participants Born Before January 2, 1936)

► Attach to Form 1040, Form 1040NR, or Form 1041.

OMB No. 1545-0193

2011

Attachment
Sequence No. **28**

Name of recipient of distribution

Identifying number

Part I Complete this part to see if you can use Form 4972

	Yes	No
1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," do not use this form	<input type="checkbox"/>	<input type="checkbox"/>
2 Did you roll over any part of the distribution? If "Yes," do not use this form	<input type="checkbox"/>	<input type="checkbox"/>
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	<input type="checkbox"/>	<input type="checkbox"/>
4 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 and 4, do not use this form.	<input type="checkbox"/>	<input type="checkbox"/>
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not use this form for a 2011 distribution from your own plan	<input type="checkbox"/>	<input type="checkbox"/>
b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," do not use the form for this distribution	<input type="checkbox"/>	<input type="checkbox"/>

Part II Complete this part to choose the 20% capital gain election (see instructions)

OPTION METHOD ☐

6 Capital gain part from Form 1099-R, box 3	6	<input type="checkbox"/>	<input type="checkbox"/>
7 Multiply line 6 by 20% (.20) ►	7	<input type="checkbox"/>	<input type="checkbox"/>

If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies.

Part III Complete this part to choose the 10-year tax option (see instructions)

8 Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a	8	<input type="checkbox"/>	<input type="checkbox"/>
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9	<input type="checkbox"/>	<input type="checkbox"/>
10 Total taxable amount. Subtract line 9 from line 8	10	<input type="checkbox"/>	<input type="checkbox"/>
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11	<input type="checkbox"/>	<input type="checkbox"/>
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18	12	<input type="checkbox"/>	<input type="checkbox"/>
13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000	13	<input type="checkbox"/>	<input type="checkbox"/>
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-	14	<input type="checkbox"/>	<input type="checkbox"/>
15 Multiply line 14 by 20% (.20)	15	<input type="checkbox"/>	<input type="checkbox"/>
16 Minimum distribution allowance. Subtract line 15 from line 13	16	<input type="checkbox"/>	<input type="checkbox"/>
17 Subtract line 16 from line 12	17	<input type="checkbox"/>	<input type="checkbox"/>
18 Federal estate tax attributable to lump-sum distribution	18	<input type="checkbox"/>	<input type="checkbox"/>
19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19	<input type="checkbox"/>	<input type="checkbox"/>
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	<input type="checkbox"/>	<input type="checkbox"/>
21 Multiply line 16 by the decimal on line 20	21	<input type="checkbox"/>	<input type="checkbox"/>
22 Subtract line 21 from line 11	22	<input type="checkbox"/>	<input type="checkbox"/>
23 Multiply line 19 by 10% (.10)	23	<input type="checkbox"/>	<input type="checkbox"/>
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	<input type="checkbox"/>	<input type="checkbox"/>
25 Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30	25	<input type="checkbox"/>	<input type="checkbox"/>
26 Multiply line 22 by 10% (.10)	26	<input type="checkbox"/>	<input type="checkbox"/>
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	<input type="checkbox"/>	<input type="checkbox"/>
28 Multiply line 27 by ten (10) MULTIPLE RECIPIENTS CODE <input type="checkbox"/>	28	<input type="checkbox"/>	<input type="checkbox"/>
29 Subtract line 28 from line 25. Multiple recipients, see instructions ►	29	<input type="checkbox"/>	<input type="checkbox"/>
30 Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies ►	30	<input type="checkbox"/>	<input type="checkbox"/>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2011)

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

OMB No. 1545-0074

2011Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Your social security number

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

City, town or post office, state, and ZIP code

If this is an amended
return, check here ☐If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56.**Part I Additional Tax on Early Distributions**

Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1		
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2		
3	Amount subject to additional tax. Subtract line 2 from line 1	3		
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	4		
Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).				

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5		
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6		
7	Amount subject to additional tax. Subtract line 6 from line 5	7		
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	8		

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2011 than is allowable or you had an amount on line 17 of your 2010 Form 5329.

9	Enter your excess contributions from line 16 of your 2010 Form 5329 (see instructions). If zero, go to line 15	9		
10	If your traditional IRA contributions for 2011 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11	2011 traditional IRA distributions included in income (see instructions)	11		
12	2011 distributions of prior year excess contributions (see instructions)	12		
13	Add lines 10, 11, and 12	13		
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14		
15	Excess contributions for 2011 (see instructions)	15		
16	Total excess contributions. Add lines 14 and 15	16		
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	17		

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2011 than is allowable or you had an amount on line 25 of your 2010 Form 5329.

18	Enter your excess contributions from line 24 of your 2010 Form 5329 (see instructions). If zero, go to line 23	18		
19	If your Roth IRA contributions for 2011 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19		
20	2011 distributions from your Roth IRAs (see instructions)	20		
21	Add lines 19 and 20	21		
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22		
23	Excess contributions for 2011 (see instructions)	23		
24	Total excess contributions. Add lines 22 and 23	24		
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	25		

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2011 were more than is allowable or you had an amount on line 33 of your 2010 Form 5329.

26	Enter the excess contributions from line 32 of your 2010 Form 5329 (see instructions). If zero, go to line 31	26		
27	If the contributions to your Coverdell ESAs for 2011 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27		
28	2011 distributions from your Coverdell ESAs (see instructions)	28		
29	Add lines 27 and 28	29		
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30		
31	Excess contributions for 2011 (see instructions)	31		
32	Total excess contributions. Add lines 30 and 31	32		
33	Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	33		

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2011 than is allowable or you had an amount on line 41 of your 2010 Form 5329.

34	Enter the excess contributions from line 40 of your 2010 Form 5329 (see instructions). If zero, go to line 39	34		
35	If the contributions to your Archer MSAs for 2011 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		
36	2011 distributions from your Archer MSAs from Form 8853, line 8	36		
37	Add lines 35 and 36	37		
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38		
39	Excess contributions for 2011 (see instructions)	39		
40	Total excess contributions. Add lines 38 and 39	40		
41	Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	41		

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2011 than is allowable or you had an amount on line 49 of your 2010 Form 5329.

42	Enter the excess contributions from line 48 of your 2010 Form 5329. If zero, go to line 47	42		
43	If the contributions to your HSAs for 2011 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43		
44	2011 distributions from your HSAs from Form 8889, line 16	44		
45	Add lines 43 and 44	45		
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	46		
47	Excess contributions for 2011 (see instructions)	47		
48	Total excess contributions. Add lines 46 and 47	48		
49	Additional tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	49		

Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

50	Minimum required distribution for 2011 (see instructions)	50		
51	Amount actually distributed to you in 2011	51		
52	Subtract line 51 from line 50. If zero or less, enter -0-	52		
53	Additional tax. Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	53		

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

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

▶ Your signature

▶ Date

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.			

Form **5329** (2011)

First-Time Homebuyer Credit and Repayment of the Credit

► **Attach to your 2010 or 2011 Form 1040, Form 1040NR, or Form 1040X.**
► **See separate instructions.**

OMB No. 1545-0074

Attachment
Sequence No. **58**

Note. Skip this page and complete page 2 if you are only filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008, 2009, or 2010, and/or (2) repay the credit.

Name(s) shown on return _____ Your social security number _____

Part I General Information

- A** Address of home qualifying for the credit (if different from the address shown on page 1 of Form 1040 or Form 1040X) _____
- B** Date purchased (MM/DD/YYYY) (see instructions) ► _____
Note. If the date purchased is before May 1, 2011, go to line D. Otherwise, go to line C.
- C** If the date purchased is after April 30, 2011, and before July 1, 2011, did you enter into a binding contract before May 1, 2011, to purchase the home before July 1, 2011?
☐ **Yes.** Go to line D. See instructions for documentation to be attached.
☐ **No.** You cannot claim the credit. Do not file Form 5405.
- D** Were you (or your spouse if married) on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010, as a member of the uniformed services or Foreign Service, or an employee of the intelligence community?
☐ **Yes.** Go to line E.
☐ **No.** You cannot claim the credit. Do not file Form 5405.
- E** Did you purchase the home from a related person or a person related to your spouse (see instructions)?
☐ **No.** Go to line F.
☐ **Yes.** You cannot claim the credit. Do not file Form 5405.
- F** If you are choosing to claim the credit on your 2010 return, check here (see instructions) ► ☐

Part II Credit

- | | | | |
|---|-----------|--|--|
| 1 Enter the purchase price of the new home (see instructions) | 1 | | |
| 2 Multiply line 1 by 10% (.10) and enter the result here | 2 | | |
| 3 If you qualify for the credit as (check the applicable box):
<input type="checkbox"/> A first-time homebuyer, enter \$8,000 (\$4,000 if married filing separately). A first-time homebuyer is an individual (and that individual's spouse if married) who has not owned another main home during the 3-year period ending on the purchase date and meets other requirements discussed in the instructions.
<input type="checkbox"/> A long-time resident, enter \$6,500 (\$3,250 if married filing separately). A long-time resident is an individual (and that individual's spouse if married) who has owned and used the same home as that individual's main home for any 5-consecutive-year period during the 8-year period ending on the purchase date of the new main home and meets other requirements discussed in the instructions. See instructions for documentation to be attached. | 3 | | |
| 4 Enter the smaller of line 2 or line 3. But: (a) if married filing separately, enter the smaller of line 3 or your share of the amount on line 2 (see instructions); or (b) if someone other than your spouse also purchased an interest in the home, enter the smaller of your share of the amount on line 3 or your share of the amount on line 2 (see instructions) | 4 | | |
| 5 Enter your modified adjusted gross income (see instructions) | 5 | | |
| 6 Enter \$125,000 (\$225,000 if married filing jointly) | 6 | | |
| 7 Is line 5 more than line 6?
No. Skip lines 7 and 8. Enter -0- on line 9 and go to line 10.
Yes. Subtract line 6 from line 5 and enter the result. If the result is \$20,000 or more, stop here. You cannot take the credit. Otherwise, go to line 8 | 7 | | |
| 8 Divide line 7 by \$20,000 and enter the result as a decimal (rounded to at least three places) . . . | 8 | | |
| 9 Multiply line 4 by line 8 | 9 | | |
| 10 Subtract line 9 from line 4 and enter the result. This is your credit. Also enter this amount on your 2010 or 2011 Form 1040, line 67, or the appropriate line in the "Payments" section of Form 1040X | 10 | | |














You must attach a copy of the properly executed settlement statement (or similar documentation) used to complete the purchase (see instructions).

Note. Skip this page if you are not filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008, 2009, or 2010, and/or (2) repay the credit.








Name shown on return

Your social security number

Part III Disposition or Change in Use of Main Home for Which the Credit Was Claimed














- 11** Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions) 
- 12** If you meet the following conditions, check here 
 I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.
- 13** Check the box below that applies to you. See the instructions for the definition of "related person."
- a**  I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figured in Part V below). Go to Part IV below.
- b**  I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured in Part V below). No repayment of the credit is required. Stop here.
- c**  I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part IV below.
- d**  I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part IV below.
- e**  I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is 
- The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.
- f**  My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions).
- g**  My home was destroyed, condemned, or sold under threat of condemnation and I did not have a gain (see instructions).
- h**  The taxpayer who claimed the credit died in 2011. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2011 with the deceased taxpayer, see instructions. Otherwise, stop here.

Part IV Repayment of Credit Claimed for 2008, 2009, or 2010

- | | | | |
|---|-----------|---|---|
| 14 Enter the amount of the credit you claimed on Form 5405 for 2008, 2009, or 2010. See instructions if you filed a joint return for the year you claimed the credit or you checked the box on line 13f or 13g | 14 |  | |
| 15 If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010 return. Otherwise, enter -0- | 15 |  |  |
| 16 Subtract line 15 from line 14. If you checked the box on line 13f or 13g, see instructions. If you checked the box on line 13a, go to line 17. Otherwise, skip line 17 and go to line 18 | 16 |  |  |
| 17 Enter the gain on the disposition of your main home (from line 25 below) | 17 |  | |
| 18 Amount of the credit to be repaid. See instructions | 18 |  | |
- Next:** Enter the amount from line 18 on your 2011 Form 1040, line 59b, or Form 1040NR, line 58b.

Part V Form 5405 Gain or (Loss) Worksheet

Note: Complete this part only if your home was destroyed or you sold your home to someone who is not related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 19, 20, and 22. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sales and Other Dispositions of Assets, for information on what to enter on lines 19 and 20.

- | | | | |
|--|-----------|---|---|
| 19 Selling price of home, insurance proceeds, or gross condemnation award | 19 |  |  |
| 20 Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award | 20 |  |  |
| 21 Subtract line 20 from line 19. This is the amount realized on the sale of the home | 21 |  |  |
| 22 Adjusted basis of home sold (from line 13 of Worksheet 1 in Pub. 523) | 22 |  |  |
| 23 Enter the first-time homebuyer credit claimed on Form 5405 minus the amount you repaid with your 2010 tax return | 23 |  |  |
| 24 Subtract line 23 from line 22. This is the adjusted basis for purposes of repaying the credit | 24 |  | |
| 25 Subtract line 24 from line 21 | 25 |  |  |

• If line 25 is more than -0-, you have a gain. Check the box on line 13a and complete Part IV. **However,** check the box on line 13f (instead of the box on line 13a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part IV if you purchased the home in 2008 or you purchased the home in 2009 and the event occurred in 2009.

• If line 25 is -0- or less, check the box on line 13b of Form 5405. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 13g instead. You do not have to repay the credit.

Residential Energy Credits

► See instructions.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2011
Attachment
Sequence No. **158**

Name(s) shown on return

Your social security number

Part I Nonbusiness Energy Property Credit

- 1a** Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) **Multiple home ind** ☒ **Yes** ☐ **No**

Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.

- b** Print the complete address of the main home where you made the qualifying improvements.

Caution: You can only have one main home at a time.

Number and street

Unit No.

City, State, and ZIP code

- c** Were any of these improvements related to the construction of this main home? ☐ **Yes** ☐ **No**

Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.

- 2** Lifetime limitation. Amounts claimed in 2006, 2007, 2009, and 2010.

- | | | | | |
|--|-----------|--|--|--|
| a Amount, if any, from line 12 of your 2006 Form 5695 | 2a | | | |
| b Amount, if any, from line 15 of your 2007 Form 5695 | 2b | | | |
| c Amount, if any, from line 11 of your 2009 Form 5695 | 2c | | | |
| d Amount, if any, from line 11 of your 2010 Form 5695 | 2d | | | |

- e** Add lines 2a through 2d. If \$500 or more, **stop**; you cannot take the nonbusiness energy property credit

- 3** Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).

- a** Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC

- b** Exterior doors that meet or exceed the Energy Star program requirements

- c** Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home

- d** Exterior windows and skylights that meet or exceed the Energy Star program requirements

- e** Maximum amount of cost on which the credit can be figured

- f** If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, or 2010, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-

- g** Subtract line 3f from line 3e. If zero or less, enter -0-

- h** Enter the smaller of line 3d or line 3g

- 4** Add lines 3a, 3b, 3c, and 3h

- 5** Multiply line 4 by 10% (.10)

- 6** Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).

- a** Energy-efficient building property. Do not enter more than **\$300**

- b** Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **\$150**

- c** Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **\$50**

- 7** Add lines 6a through 6c

- 8** Add lines 5 and 7

- 9** Maximum credit amount. (If you jointly occupied the home, see instructions)

- 10** Enter the amount, if any, from line 2e

- 11** Subtract line 10 from line 9. If zero or less, **stop**; you cannot take the nonbusiness energy property credit.

- 12** Enter the smaller of line 8 or line 11

- 13** Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)

- 14** **Nonbusiness energy property credit.** Enter the smaller of line 12 or line 13. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49

Part II Residential Energy Efficient Property Credit (See instructions before completing this part.)**Note.** Skip lines 15 through 25 if you only have a **credit carryforward from 2010**.

15	Qualified solar electric property costs	15		
16	Qualified solar water heating property costs	16		
17	Qualified small wind energy property costs	17		
18	Qualified geothermal heat pump property costs	18		
19	Add lines 15 through 18	19		
20	Multiply line 19 by 30% (.30)	20		
21a	Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) ▶	21a	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 21b through 25.				
b Print the complete address of the main home where you installed the fuel cell property.				
<div style="display: flex; justify-content: space-between;"> <div>Number and street</div> <div>Unit No.</div> </div>				
<div style="display: flex; justify-content: space-between;"> <div>City, State, and ZIP code</div> </div>				
22	Qualified fuel cell property costs	22		
23	Multiply line 22 by 30% (.30)	23		
24	Kilowatt capacity of property on line 22 above ▶ _____ x \$1,000	24		
25	Enter the smaller of line 23 or line 24	25		
26	Credit carryforward from 2010. Enter the amount, if any, from your 2010 Form 5695, line 28	26		
27	Add lines 20, 25, and 26	27		
28	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	28		
29	1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 14 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; Form 8936, line 15; and Schedule R, line 22.	29		
29	1040NR filers: Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 14 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; and Form 8936, line 15.			
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on line 31	30		
31	Residential energy efficient property credit. Enter the smaller of line 27 or line 30. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49	31		
32	Credit carryforward to 2012. If line 31 is less than line 27, subtract line 31 from line 27	32		
				CY Res Energy Cr

Work Opportunity Credit

► Attach to your tax return.

OMB No. 1545-0219

2011
Attachment
Sequence No. **77**

Name(s) shown on return

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . \$ _____ × 25% (.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ _____ × 40% (.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ _____ × 50% (.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	
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	
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 expired for employees not certified as qualified veterans who began 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.
- The VOW to Hire Heroes Act of 2011 **(a)** expanded the definition of “qualified veteran” to include certain unemployed qualified veterans who begin work after November 21, 2011, and before 2013, **(b)** increased the amount of qualified first-year wages used to figure the credit for certain qualified veterans, and **(c)** extended the credit to cover all employees certified as qualified veterans who begin work after 2011 and before 2013.
- The Act also allows qualified tax-exempt organizations to claim the credit against certain employment taxes for qualified veterans who begin work after November 21, 2011, and before 2013 (see Form 5884-C, Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans).
- 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.

New Hire Retention Credit► **Attach to your tax return.**► **Use Part II to list additional retained workers.**

OMB No. 1545-XXXX

Attachment
Sequence No. **77B**

Name(s) shown on return

Identifying number

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	/ <input type="text"/> / 2010	/ <input type="text"/> / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3	<input type="text"/>	<input type="text"/>
4	Multiply line 3 by 80% (.80)	4	<input type="text"/>	<input type="text"/>
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	<input type="text"/>	<input type="text"/>
6	Add lines 3 and 5	6	<input type="text"/>	<input type="text"/>
7	Multiply line 6 by 6.2% (.062)	7	<input type="text"/>	<input type="text"/>
8	Maximum credit allowable	8	1,000 00	1,000 00
9	Enter the smaller of line 7 or line 8	9	<input type="text"/>	<input type="text"/>
10	Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II	10	<input type="text"/>	<input type="text"/>
11	Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions)	11	<input type="text"/>	
12	New hire retention credit from partnerships and S corporations (see instructions)	12	<input type="text"/>	
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	<input type="text"/>	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55035V

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

At-Risk Limitations

OMB No. 1545-0712

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

Attachment
Sequence No. **31**

Name(s) shown on return

Identifying number

Description of activity (see page 2 of the instructions)

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts.

See page 2 of the instructions.

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1		
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:			
a	Schedule D	2a		
b	Form 4797	2b		
c	Other form or schedule	2c		
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3		
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	()
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5		

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6		
7	Increases for the tax year (see page 3 of the instructions)	7		
8	Add lines 6 and 7	8		
9	Decreases for the tax year (see page 4 of the instructions)	9		
10a	Subtract line 9 from line 8	10a		
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b		

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for the prior year, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11		
12	Increases at effective date	12		
13	Add lines 11 and 12	13		
14	Decreases at effective date	14		
15	Amount at risk (check box that applies):			
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.			
b	<input type="checkbox"/> From your prior year Form 6198, line 19b. Do not enter the amount from line 10b of your prior year form.	15		
16	Increases since (check box that applies):			
a	<input type="checkbox"/> Effective date	16		
b	<input type="checkbox"/> The end of your prior year	17		
17	Add lines 15 and 16	17		
18	Decreases since (check box that applies):			
a	<input type="checkbox"/> Effective date	18		
b	<input type="checkbox"/> The end of your prior year			
19a	Subtract line 18 from line 17	19a		
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b		

Part IV Deductible Loss

20	Amount at risk. Enter the larger of line 10b or line 19b	20		
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover	21	()

Note: If the loss is from a passive activity, see the Instructions for **Form 8582**, *Passive Activity Loss Limitations*, or the Instructions for **Form 8810**, *Corporate Passive Activity Loss and Credit Limitations*, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

► See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

<p>Your social security number</p>

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1		
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2		
3	Taxes from Schedule A (Form 1040), line 9	3		
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5		
6	Skip this line. It is reserved for future use	6		
7	Tax refund from Form 1040, line 10 or line 21	7	(
8	Investment interest expense (difference between regular tax and AMT)	8		
9	Depletion (difference between regular tax and AMT)	9		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10		
11	Alternative tax net operating loss deduction	11	(
12	Interest from specified private activity bonds exempt from the regular tax	12		
13	Qualified small business stock (7% of gain excluded under section 1202)	13		
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14		
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15		
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16		
17	Disposition of property (difference between AMT and regular tax gain or loss)	17		
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18		
19	Passive activities (difference between AMT and regular tax income or loss)	19		
20	Loss limitations (difference between AMT and regular tax income or loss)	20		
21	Circulation costs (difference between regular tax and AMT)	21		
22	Long-term contracts (difference between AMT and regular tax income)	22		
23	Mining costs (difference between regular tax and AMT)	23		
24	Research and experimental costs (difference between regular tax and AMT)	24		
25	Income from certain installment sales before January 1, 1987.	25	(
26	Intangible drilling costs preference	26		
27	Other adjustments, including income-based related adjustments	27		
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$223,900, see instructions.)	28		

Part II Alternative Minimum Tax (AMT)

29 Exemption. (If you were under age 24 at the end of 2011, see instructions.)			annualized return	
IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .		
Single or head of household	\$112,500	\$48,450	KID	
Married filing jointly or qualifying widow(er)	150,000	74,450		
Married filing separately	75,000	37,225		
If line 28 is over the amount shown above for your filing status, see instructions.			29	
30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34			30	
31 • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.				
• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here.			31	
• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.				
32 Alternative minimum tax foreign tax credit (see instructions)			32	
33 Tentative minimum tax. Subtract line 32 from line 31			33	
34 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)			34	
35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45			35	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13600G

Form **6251** (2011)

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for this line				36		
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37					
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38					
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39					
40	Enter the smaller of line 36 or line 39	40					
41	Subtract line 40 from line 36	41					
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result ▶	42					
43	Enter: <ul style="list-style-type: none"> • \$69,000 if married filing jointly or qualifying widow(er), • \$34,500 if single or married filing separately, or • \$46,250 if head of household. 	43					
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44					
45	Subtract line 44 from line 43. If zero or less, enter -0-	45					
46	Enter the smaller of line 36 or line 37	46					
47	Enter the smaller of line 45 or line 46	47					
48	Subtract line 47 from line 46	48					
49	Multiply line 48 by 15% (.15) ▶	49					
If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.							
50	Subtract line 46 from line 40	50					
51	Multiply line 50 by 25% (.25) ▶	51					
52	Add lines 42, 49, and 51	52					
53	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	53					
54	Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	54					

Form **6251** (2011)

Installment Sale Income

► Attach to your tax return.
► Use a separate form for each sale or other disposition of property on the installment method.

OMB No. 1545-0228

2011
Attachment
Sequence No. **79**

Name(s) shown on return

Identifying number

- 1** Description of property ►
- 2a** Date acquired (mm/dd/yyyy) ► **b** Date sold (mm/dd/yyyy) ►
- 3** Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 ☐ Yes ☐ No
- 4** Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale ☐ Yes ☐ No

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

5	Selling price including mortgages and other debts. Do not include interest, whether stated or unstated	5	
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	
7	Subtract line 6 from line 5.	7	
8	Cost or other basis of property sold	8	
9	Depreciation allowed or allowable	9	
10	Adjusted basis. Subtract line 9 from line 8	10	
11	Commissions and other expenses of sale	11	
12	Income recapture from Form 4797, Part III (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)	14	
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-	15	
16	Gross profit. Subtract line 15 from line 14	16	
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	
18	Contract price. Add line 7 and line 17	18	

Part II Installment Sale Income. Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions	19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20	
21	Payments received during year (see instructions). Do not include interest, whether stated or unstated	21	
22	Add lines 20 and 21	22	
23	Payments received in prior years (see instructions). Do not include interest, whether stated or unstated	23	
24	Installment sale income. Multiply line 22 by line 19	24	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions).	26	

Part III Related Party Installment Sale Income. **Do not** complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? ☐ Yes ☐ No

29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.

a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) ►

b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

d ☐ The second disposition occurred after the death of the original seller or buyer.

e ☐ It can be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).

30	Selling price of property sold by related party (see instructions)	30	
31	Enter contract price from line 18 for year of first sale	31	
32	Enter the smaller of line 30 or line 31	32	
33	Total payments received by the end of your 2011 tax year (see instructions)	33	
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions).	37	

**Gains and Losses From Section 1256
Contracts and Straddles**

► Attach to your tax return.

OMB No. 1545-0644

2011

Attachment
Sequence No. **82**

Identifying number

Check all applicable boxes (see instructions). **A** ☐ Mixed straddle election **C** ☐ Mixed straddle account election
B ☐ Straddle-by-straddle identification election **D** ☐ Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

(a) Identification of account	(b) (Loss)	(c) Gain
1		
2 Add the amounts on line 1 in columns (b) and (c)	2 ()	
3 Net gain or (loss). Combine line 2, columns (b) and (c)	3	
4 Form 1099-B adjustments. See instructions and attach schedule	4	
5 Combine lines 3 and 4	5	
Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number	6	
7 Combine lines 5 and 6	7	
8 Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	8	
9 Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	

Part II Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components.

Section A—Losses From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
10							
11a Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11a ()	
b Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11b ()	

Section B—Gains From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-
12					
13a Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13a
b Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13b

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14				

► Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.

► See separate instructions.

OMB No. 1545-0908

Attachment
Sequence No. **155**

Identifying number

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).


Part I Information on Donated Property—If you need more space, attach a statement.



1		(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
A			
B			
C			
D			
E			

Note. If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).


	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis		(g) Fair market value (see instructions)		(h) Method used to determine the fair market value
A								
B								
C								
D								
E								

Part II **Partial Interests and Restricted Use Property**—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶  .
If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶  .
(2) For any prior tax years ▶  .

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)


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

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶ _____

e Name of any person, other than the donee organization, having actual possession of the property ▶ _____

	Yes	No
3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
c Is there a restriction limiting the donated property for a particular use?		

Name(s) shown on your income tax return

Identifying number

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser.

4 Check the box that describes the type of property donated:

☐ Art* (contribution of \$20,000 or more)

☐ Qualified Conservation Contribution

☐ Equipment

☐ Art* (contribution of less than \$20,000)

☐ Other Real Estate

☐ Securities

☐ Collectibles**

☐ Intellectual Property

☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A			
B			
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A						
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ►

Signature of taxpayer (donor) ►

Date ►

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ►

Title ►

Date ►

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ►

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ► ☐ Yes ☐ No

Name of charitable organization (donee)

Employer identification number

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

City or town, state, and ZIP code

Authorized signature

Title

Date



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Form **8283** (Rev. 12-2006)

Mortgage Interest Credit(For Holders of Qualified Mortgage Credit Certificates Issued by
State or Local Governmental Units or Agencies)▶ **Attach to Form 1040 or 1040NR.** ▶ **See instructions on back.**

Name(s) shown on your tax return

Your social security number








Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return.

Name of Issuer of Mortgage Credit Certificate

Mortgage Credit Certificate Number

Issue Date

Before you begin Part I, figure the amounts of any of the following credits you are claiming: Credit for the elderly or the disabled, alternative motor vehicle credit, qualified plug-in electric vehicle credit, and qualified plug-in electric drive motor vehicle credit.**Part I Current Year Mortgage Interest Credit**

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2	Enter the certificate credit rate shown on your mortgage credit certificate . Do not enter the interest rate on your home mortgage	2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter . You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.	3		
4	Enter any 2008 credit carryforward from line 16 of your 2010 Form 8396	4		
5	Enter any 2009 credit carryforward from line 14 of your 2010 Form 8396	5		
6	Enter any 2010 credit carryforward from line 17 of your 2010 Form 8396	6		
7	Add lines 3 through 6	7		
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8		
9	Current year mortgage interest credit. Enter the smaller of line 7 or line 8. Also include this amount in the total on Form 1040, line 53, or Form 1040NR, line 50. Check box c on that line and enter "8396" in the space next to that box	9		

Part II Mortgage Interest Credit Carryforward to 2012. (Complete **only** if line 9 is less than line 7.)

10	Add lines 3 and 4	10		
11	Enter the amount from line 7.	11		
12	Enter the larger of line 9 or line 10.	12		
13	Subtract line 12 from line 11.	13		
14	2010 credit carryforward to 2012. Enter the smaller of line 6 or line 13	14		
15	Subtract line 14 from line 13.	15		
16	2009 credit carryforward to 2012. Enter the smaller of line 5 or line 15	16		
17	2011 credit carryforward to 2012. Subtract line 9 from line 3. If zero or less, enter -0-	17		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 62502X

Form **8396** (2011)

Passive Activity Loss Limitations

► See separate instructions.
► Attach to Form 1040 or Form 1041.

Name(s) shown on return

Identifying number

Part I 2011 Passive Activity Loss**Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

- 1a** Activities with net income (enter the amount from Worksheet 1, column (a))
- b** Activities with net loss (enter the amount from Worksheet 1, column (b))
- c** Prior years unallowed losses (enter the amount from Worksheet 1, column (c))
- d** Combine lines 1a, 1b, and 1c

1a			
1b	()
1c	()
1d			

Commercial Revitalization Deductions From Rental Real Estate Activities

- 2a** Commercial revitalization deductions from Worksheet 2, column (a)
- b** Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)
- c** Add lines 2a and 2b

2a	()
2b	()
2c	()

All Other Passive Activities

- 3a** Activities with net income (enter the amount from Worksheet 3, column (a))
- b** Activities with net loss (enter the amount from Worksheet 3, column (b))
- c** Prior years unallowed losses (enter the amount from Worksheet 3, column (c))
- d** Combine lines 3a, 3b, and 3c

3a			
3b	()
3c	()
3d			

- 4** Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used

4			
----------	--	--	--

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

- 5** Enter the **smaller** of the loss on line 1d or the loss on line 4
- 6** Enter \$150,000. If married filing separately, see instructions
- 7** Enter modified adjusted gross income, but not less than zero (see instructions)
- Note:** If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.
- 8** Subtract line 7 from line 6
- 9** Multiply line 8 by 50% (.5). **Do not** enter more than \$25,000. If married filing separately, see instructions
- 10** Enter the **smaller** of line 5 or line 9
- If line 2c is a loss, go to Part III. Otherwise, go to line 15.

5			
6			
7			
8			
9			
10			

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

- 11** Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions
- 12** Enter the loss from line 4
- 13** Reduce line 12 by the amount on line 10
- 14** Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13

11			
12			
13			
14			

Part IV Total Losses Allowed

- 15** Add the income, if any, on lines 1a and 3a and enter the total
- 16** **Total losses allowed from all passive activities for 2011.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return

15			
16			

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 63704F

Form **8582** (2011)

Low-Income Housing Credit

OMB No. 1545-0984






► **Attach to your tax return.**

Attachment
Sequence No. **36a**




Name(s) shown on return

Identifying number

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 ► 		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year?  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	
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	
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	
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	
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.	11	
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	
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)

Nondeductible IRAs

► See separate instructions.
► Attach to Form 1040, Form 1040A, or Form 1040NR.

OMB No. 1545-0074

2011
Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.

Your social security number

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2011.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2011 **and** you made nondeductible contributions to a traditional IRA in 2011 or an earlier year. For this purpose, a distribution does not include a rollover, qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2011 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2011, including those made for 2011 from January 1, 2012, through April 17, 2012 (see instructions)	1		
2	Enter your total basis in traditional IRAs (see instructions)	2		
3	Add lines 1 and 2	3		
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> In 2011, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? </div> <div style="display: inline-block; vertical-align: top; margin-left: 10px;"> <p>No —————> Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p>Yes —————> Go to line 4.</p> </div>				
4	Enter those contributions included on line 1 that were made from January 1, 2012, through April 17, 2012	4		
5	Subtract line 4 from line 3	5		
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2011, plus any outstanding rollovers (see instructions)	6		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2011. Do not include rollovers, qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011. Do not include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8		
9	Add lines 6, 7, and 8	9		
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	×	
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13		
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2011 and earlier years	14		
15	Taxable amount. Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15		
Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).				

Part II 2011 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2011 (excluding any portion you recharacterized).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2011 or 2012 (see instructions)	16		
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17		
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18		

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63966F

Form **8606** (2011)

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2011. For this purpose, a distribution does not include a rollover, a qualified charitable distribution, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2011, including any qualified first-time homebuyer distributions and certain qualified distributions (see instructions)	19		
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000 . . .	20		
21	Subtract line 20 from line 19. If zero or less, enter -0-, skip lines 22 through 24, and enter -0- on line 25	21		
22	Enter your basis in Roth IRA contributions (see instructions)	22		
23	Subtract line 22 from line 21. If zero or less, enter -0-, skip line 24, and enter -0- on line 25. If more than zero, you may be subject to an additional tax (see instructions)	23		
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)	24		
25	Subtract line 24 from line 23. If zero or less, enter -0- and see the Note below	25		
	Note. If you completed lines 20a and 20b or 25a and 25b of your 2010 Form 8606, go to line 26 (see instructions). Otherwise, skip lines 26 through 35 and go to line 36.			
26	Enter the total of lines 20a, 20b, 25a, and 25b from your 2010 Form 8606. (If zero, see the note above) .	26		
27	Enter the smaller of line 23 or line 24	27		
28	Enter the portion of line 24, if any, that was converted before 2010 (see instructions)	28		
29	Subtract line 28 from line 27	29		
30	Enter the amount, if any, from your 2010 Form 8606, line 33	30		
31	Subtract line 30 from line 26	31		
32	Enter the smaller of line 29 or line 31	32		
33	Enter the total of lines 20a and 25a from your 2010 Form 8606	33		
34	Add lines 32 and 33	34		
35	Enter the smaller of line 31 or line 34	35		
36	Taxable amount. Add lines 25 and 35. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	36		
	Next. If the amount on line 26 is more than zero, complete lines 37 and 38 to refigure the amount you must include in your income in 2012; otherwise, skip lines 37 and 38.			
37	Add lines 30 and 35	37		
38	Amount subject to tax in 2012. Subtract line 37 from line 26. If you do not take a distribution in 2012 from a Roth IRA, enter this amount on the applicable line of your 2012 tax return	38		

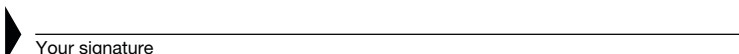
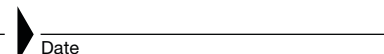
Part IV Certain Distributions from Designated Roth Accounts

Complete this part only if you took a distribution from your designated Roth account in 2011 and, in 2010, you had an in-plan rollover to your designated Roth account and you completed lines 25a and 25b of your 2010 Form 8606 that you filed to report the in-plan rollover.

39	Enter the amount from box 10 of your 2011 Form 1099-R	39		
40	Enter the total of lines 25a and 25b from your 2010 Form 8606	40		
41	Enter the amount, if any, from line 3 of the Designated Roth Account Income Acceleration Worksheet in your 2010 Instructions for Form 8606	41		
42	Subtract line 41 from line 40	42		
43	Enter the smaller of line 39 or line 42	43		
44	Enter the amount from line 25a of your 2010 Form 8606	44		
45	Add lines 43 and 44	45		
46	Taxable amount. Enter the smaller of line 42 or line 45. Include this amount on Form 1040, line 16b; Form 1040A, line 12b; or Form 1040NR, line 17b	46		
47	Add lines 41 and 46	47		
48	Amount subject to tax in 2012. Subtract line 47 from line 40. Include this amount on the applicable line of your 2012 tax return	48		

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

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

 Your signature
  Date

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.

Annual Statement for Low-Income Housing Credit

► **File with owner's federal income tax return.**
► **See separate instructions.**

OMB No. 1545-0988

Attachment
Sequence No. **36**

Name(s) shown on return

Identifying number

Part I Compliance Information

- A** Building identification number (BIN) ►
- B** This Form 8609-A is for (check the box) ► a newly constructed or existing building ☐
section 42(e) rehabilitation expenditures ☐
- 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.

Yes	No

Part II Computation of Credit

- 1** Eligible basis of building
- 2** Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions)
- 3** Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)
- 4** Part-year adjustment for disposition or acquisition during the tax year
- 5** Credit percentage
- 6** Multiply line 3 or line 4 by the percentage on line 5
- 7** Additions to qualified basis, if any
- 8** Part-year adjustment for disposition or acquisition during the tax year
- 9** Credit percentage. Enter one-third of the percentage on line 5
- 10** Multiply line 7 or line 8 by the percentage on line 9
- 11** Section 42(f)(3)(B) modification
- 12** Add lines 10 and 11
- 13** Credit for building before line 14 reduction. Subtract line 12 from line 6
- 14** Disallowed credit due to federal grants (see instructions)
- 15** Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b
- 16** Taxpayer's proportionate share of credit for the year (see instructions)
- 17** Adjustments for deferred first-year credit (see instructions)
- 18** Taxpayer's credit. Combine lines 16 and 17. Enter here and on Form 8586 (see instructions)

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For Paperwork Reduction Act Notice, see separate instructions.

Cat No. 38841T

Form 8609-A (Rev. 12-2008)

Tax for Certain Children Who Have Investment Income of More Than \$1,900

► Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.
► See separate instructions.

OMB No. 1545-0074

2011
Attachment
Sequence No. **33**

Child's name shown on return

Child's social security number

Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

A Parent's name (first, initial, and last). **Caution:** See instructions before completing.

B Parent's social security number

C Parent's filing status (check one):

☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Investment Income

1	Enter the child's investment income (see instructions)	1	
2	If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,900. Otherwise, see instructions	2	
3	Subtract line 2 from line 1. If zero or less, stop ; do not complete the rest of this form but do attach it to the child's return	3	
4	Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	4	
5	Enter the smaller of line 3 or line 4. If zero, stop ; do not complete the rest of this form but do attach it to the child's return	5	

Part II Tentative Tax Based on the Tax Rate of the Parent

6	Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	6	
7	Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named above. Do not include the amount from line 5 above	7	
8	Add lines 5, 6, and 7 (see instructions)	8	
9	Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here	9	
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972 or 8814 or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here	10	
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Part III	11	
12a	Add lines 5 and 7	12a	
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	
13	Multiply line 11 by line 12b	13	

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4	14	
15	Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here	15	
16	Add lines 13 and 15	16	
17	Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here	17	
18	Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	18	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 64113U

Form **8615** (2011)

Credit for Prior Year Minimum Tax— Individuals, Estates, and Trusts

► See separate instructions.
► Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2011
Attachment
Sequence No. **74**

Name(s) shown on return

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2010 Form 6251. Estates and trusts, see instructions	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2		
3	Minimum tax credit net operating loss deduction (see instructions)	3	()
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$219,900 and you were married filing separately for 2010, see instructions	4		
5	Enter: \$72,450 if married filing jointly or qualifying widow(er) for 2010; \$47,450 if single or head of household for 2010; or \$36,225 if married filing separately for 2010. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2010; \$112,500 if single or head of household for 2010; or \$75,000 if married filing separately for 2010. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2010, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	<ul style="list-style-type: none"> • If for 2010 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2010 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2010), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions. 		Pt. III indicator	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13		
14	Enter the amount from your 2010 Form 6251, line 34, or 2010 Form 1041, Schedule I, line 55 . .	14		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0- . .	15		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10002S

Form **8801** (2011)

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2012

16	Enter the amount from your 2010 Form 6251, line 35, or 2010 Form 1041, Schedule I, line 56	16		
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2010 credit carryforward. Enter the amount from your 2010 Form 8801, line 28	19		
20	Enter your 2010 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21		
22	Enter your 2011 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2011 Form 6251, line 33, or 2011 Form 1041, Schedule I, line 54	23		
24	Subtract line 23 from line 22. If zero or less, enter -0-	24		
25	Current year nonrefundable credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2011 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c	25		
26	Estates and trusts: Skip lines 26 and 27 and go to line 28. Individuals: Did you have a minimum tax credit carryforward to 2009 (on your 2008 Form 8801, line 31)? <input type="checkbox"/> No. Leave lines 26 and 27 blank and go to line 28. <input type="checkbox"/> Yes. Complete Part IV of Form 8801 to figure the amount to enter	26		
27	Is line 26 more than line 25? <input type="checkbox"/> No. Leave line 27 blank and go to line 28. <input type="checkbox"/> Yes. Subtract line 25 from line 26. This is your current year refundable credit . Enter the result here and on your 2011 Form 1040, line 71 (check box c), or Form 1040NR, line 67 (check box c)	27		
28	Credit carryforward to 2012. Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	28		

Form **8801** (2011)

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2010 Qualified Dividends and Capital Gain Tax Worksheet, the 2010 Schedule D Tax Worksheet, or Part V of the 2010 Schedule D (Form 1041), see the instructions before completing this part.

- 29** Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2010, enter the amount from line 3 of the worksheet in the instructions **29**

Caution. If for **2010** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 30, 31, and 32.

- 30** Enter the amount from line 6 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2010 Schedule D Tax Worksheet, or the amount from line 22 of the 2010 Schedule D (Form 1041), whichever applies* **30**

If you figured your 2010 tax using the 2010 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.

- 31** Enter the amount from line 19 of your 2010 Schedule D (Form 1040), or line 14b, column (2), of the 2010 Schedule D (Form 1041) **31**

- 32** Add lines 30 and 31, and enter the **smaller** of that result or the amount from line 10 of your 2010 Schedule D Tax Worksheet **32**

- 33** Enter the **smaller** of line 29 or line 32 **33**

- 34** Subtract line 33 from line 29 **34**

- 35** If line 34 is \$175,000 or less (\$87,500 or less if married filing separately for 2010), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions **35**

- 36** Enter:

- \$68,000 if married filing jointly or qualifying widow(er) for 2010,
- \$34,000 if single or married filing separately for 2010,
- \$45,550 if head of household for 2010, or
- \$2,300 for an estate or trust.

Form 1040NR filers, see instructions **36**

- 37** Enter the amount from line 7 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2010 Schedule D Tax Worksheet, or the amount from line 23 of the 2010 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2010 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions **37**

- 38** Subtract line 37 from line 36. If zero or less, enter -0- **38**

- 39** Enter the **smaller** of line 29 or line 30 **39**

- 40** Enter the **smaller** of line 38 or line 39 **40**

- 41** Subtract line 40 from line 39 **41**

- 42** Multiply line 41 by 15% (.15) **42**

If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Otherwise, go to line 43.

- 43** Subtract line 39 from line 33 **43**

- 44** Multiply line 43 by 25% (.25) **44**

- 45** Add lines 35, 42, and 44 **45**

- 46** If line 29 is \$175,000 or less (\$87,500 or less if married filing separately for 2010), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions **46**

- 47** Enter the **smaller** of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2010, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions **47**

* The 2010 Qualified Dividends and Capital Gain Tax Worksheet is in the 2010 Instructions for Form 1040. The 2010 Schedule D Tax Worksheet is in the 2010 Instructions for Schedule D (Form 1040) (or the 2010 Instructions for Schedule D (Form 1041)).

Part IV Tentative Refundable Credit

48	Enter the amount from line 21				48		
49	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0-	49					
50	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0-	50					
51	Enter the total of lines 18 and 20 from your 2011 Form 8801. If zero or less, enter -0-	51					
52	Add lines 49 through 51	52					
53	Long-term unused minimum tax credit. Subtract line 52 from line 48 (If zero or less, enter -0- here and on line 26. Do not complete the rest of Part IV)	53					
54	Multiply line 53 by 50% (.50)	54					
55	Enter the amount from your 2010 Form 8801, line 57.	55					
56	Enter the larger of line 54 or line 55	56					
57	Enter the smaller of line 53 or line 56. Enter the result here and on line 26	57					

Form **8801** (2011)

Additional Child Tax Credit1040
1040A
1040NR

8812

OMB No. 1545-0074

2011Attachment
Sequence No. **47**Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on return

Your social security number

Part I All Filers

- 1 1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).
- 1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).
- 1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).

If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.

- 2** Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48
- 3** Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit
- 4a** Earned income (see instructions on back) **4a**
- b** Nontaxable combat pay (see instructions on back) **4b**
- 5** Is the amount on line 4a more than \$3,000?
☐ **No.** Leave line 5 blank and enter -0- on line 6.
☐ **Yes.** Subtract \$3,000 from the amount on line 4a. Enter the result **5**
- 6** Multiply the amount on line 5 by 15% (.15) and enter the result **6**
- Next.** Do you have three or more qualifying children?
☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13.
☐ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

Part II Certain Filers Who Have Three or More Qualifying Children

- 7** Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back **7**
- 8 1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.
- 1040A filers:** Enter -0-.
- 1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.
- 9** Add lines 7 and 8 **9**
- 10 1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69.
- 1040A filers:** Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see instructions on back).
- 1040NR filers:** Enter the amount from Form 1040NR, line 65.
- 11** Subtract line 10 from line 9. If zero or less, enter -0- **11**
- 12** Enter the **larger** of line 6 or line 11 **12**
- Next,** enter the **smaller** of line 3 or line 12 on line 13.

Part III Additional Child Tax Credit

- 13** This is your additional child tax credit **13**

Enter this amount on
Form 1040, line 65,
Form 1040A, line 39, or
Form 1040NR, line 63.1040
1040A
1040NR

Parents' Election To Report Child's Interest and Dividends

► See instructions.
► Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

2011
Attachment
Sequence No. **40**

Name(s) shown on your return

Your social security number

Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you cannot take** in the instructions.

A Child's name (first, initial, and last)

B Child's social security number

C If more than one Form 8814 is attached, check here ☐ if additional form, net income ☐ if additional form, tax ☐

Part I Child's Interest and Dividends To Report on Your Return

1a	Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a	<input type="text"/>
b	Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b	<input type="text"/>
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2a	<input type="text"/>
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b	<input type="text"/>
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3	<input type="text"/>
4	Add lines 1a, 2a, and 3. If the total is \$1,900 or less, skip lines 5 through 12 and go to line 13. If the total is \$9,500 or more, do not file this form. Your child must file his or her own return to report the income	4	<input type="text"/>
5	Base amount	5	<input type="text"/>
6	Subtract line 5 from line 4	6	<input type="text"/>
If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.			
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7	<input type="text"/>
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8	<input type="text"/>
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	<input type="text"/>
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	<input type="text"/>
11	Add lines 9 and 10	11	<input type="text"/>
12	Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below	12	<input type="text"/>

Part II Tax on the First \$1,900 of Child's Interest and Dividends

13	Amount not taxed	13	<input type="text"/>
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	14	<input type="text"/>
15	Tax. Is the amount on line 14 less than \$950? <input type="checkbox"/> No. Enter \$95 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 14 by 10% (.10). Enter the result here and see the Note below.	15	<input type="text"/>

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 42.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 10750J

Form **8814** (2011)

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

► Attach to your tax return.

OMB No. 1545-1190

2011

Attachment
 Sequence No. **109**

Name(s) shown on tax return

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.**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				
13	Adjusted basis of other property given up	13				
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				
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				
16	FMV of like-kind property you received	16				
17	Add lines 15 and 16	17				
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				
19	Realized gain or (loss). Subtract line 18 from line 17	19				
20	Enter the smaller of line 15 or line 19, but not less than zero	20				
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21				
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				
23	Recognized gain. Add lines 21 and 22	23				
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions .	24				
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23 . .	25				

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				

Expenses for Business Use of Your Home
► File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.
► See separate instructions.

OMB No. 1545-0074

2011
Attachment
Sequence No. **176**

Name(s) of proprietor(s)	Your social security number
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Part I Part of Your Home Used for Business

1 Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	[redacted]	[redacted]	[redacted]
2 Total area of home	2	[redacted]	[redacted]	[redacted]
3 Divide line 1 by line 2. Enter the result as a percentage	3	[redacted]	[redacted]	%
For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.				
4 Multiply days used for daycare during year by hours used per day	4	[redacted]	hr.	
5 Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	[redacted]		
6 Divide line 4 by line 5. Enter the result as a decimal amount	6	[redacted]		
7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	[redacted]	[redacted]	%

Part II Figure Your Allowable Deduction

8 Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions	8	[redacted]	[redacted]	[redacted]
See instructions for columns (a) and (b) before completing lines 9-21.				
		(a) Direct expenses	(b) Indirect expenses	
9 Casualty losses (see instructions)	9	[redacted]	[redacted]	
10 Deductible mortgage interest (see instructions)	10	[redacted]	[redacted]	
11 Real estate taxes (see instructions)	11	[redacted]	[redacted]	
12 Add lines 9, 10, and 11	12	[redacted]	[redacted]	
13 Multiply line 12, column (b) by line 7	13	[redacted]	[redacted]	
14 Add line 12, column (a) and line 13	14	[redacted]	[redacted]	
15 Subtract line 14 from line 8. If zero or less, enter -0-	15	[redacted]	[redacted]	
16 Excess mortgage interest (see instructions)	16	[redacted]	[redacted]	
17 Insurance	17	[redacted]	[redacted]	
18 Rent	18	[redacted]	[redacted]	
19 Repairs and maintenance	19	[redacted]	[redacted]	
20 Utilities	20	[redacted]	[redacted]	
21 Other expenses (see instructions)	21	[redacted]	[redacted]	
22 Add lines 16 through 21	22	[redacted]	[redacted]	
23 Multiply line 22, column (b) by line 7	23	[redacted]	[redacted]	
24 Carryover of operating expenses from 2010 Form 8829, line 42	24	[redacted]	[redacted]	
25 Add line 22 column (a), line 23, and line 24	25	[redacted]	[redacted]	
26 Allowable operating expenses. Enter the smaller of line 15 or line 25	26	[redacted]	[redacted]	
27 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	[redacted]	[redacted]	
28 Excess casualty losses (see instructions)	28	[redacted]	[redacted]	
29 Depreciation of your home from line 41 below	29	[redacted]	[redacted]	
30 Carryover of excess casualty losses and depreciation from 2010 Form 8829, line 43	30	[redacted]	[redacted]	
31 Add lines 28 through 30	31	[redacted]	[redacted]	
32 Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	[redacted]	[redacted]	
33 Add lines 14, 26, and 32	33	[redacted]	[redacted]	
34 Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	34	[redacted]	[redacted]	
35 Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35	[redacted]	[redacted]	

Part III Depreciation of Your Home

36 Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	[redacted]	[redacted]	[redacted]
37 Value of land included on line 36	37	[redacted]	[redacted]	
38 Basis of building. Subtract line 37 from line 36	38	[redacted]	[redacted]	
39 Business basis of building. Multiply line 38 by line 7	39	[redacted]	[redacted]	
40 Depreciation percentage (see instructions)	40	[redacted]	[redacted]	%
41 Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	[redacted]	[redacted]	

Part IV Carryover of Unallowed Expenses to 2012

42 Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	[redacted]	[redacted]	[redacted]
43 Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	[redacted]	[redacted]	

Qualified Plug-in Electric and Electric Vehicle Credit

► Attach to your tax return.

Identifying number

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		
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		

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: • 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	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: • 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		
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		

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.

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-1362

2011

Attachment
Sequence No. **95**

Name(s) shown on return

Identifying number

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

1	Kilowatt-hours produced and sold (see instructions)	× 0.022	1		
2	Phaseout adjustment (see instructions)	\$ ×	2		
3	Credit before reduction. Subtract line 2 from line 1		3		
Reduction for government grants, subsidized financing, and other credits:					
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)		4		
5	Total of additions to the capital account for the project for this and all prior tax years		5		
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places		6		
7	Multiply line 3 by line 6		7		
8	Subtract line 7 from line 3		8		
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts		9		
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		
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				
b	Closed-loop biomass	13b				
c	Geothermal	13c				
d	Solar	13d				
e	Add column (c) of lines 13a through 13d and enter here				13e	
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				
b	Small irrigation power	14b				
c	Landfill gas	14c				
d	Trash	14d				
e	Hydropower	14e				
f	Marine and hydrokinetic renewables	14f				
g	Add column (c) of lines 14a through 14f and enter here				14g	
15	Add lines 13e and 14g				15	
16	Phaseout adjustment (see instructions)	\$ ×			16	
17	Subtract line 16 from line 15				17	
Refined coal produced at a qualified refined coal production facility						
18	Tons produced and sold (see instructions)		× \$6.33		18	
19	Phaseout adjustment (see instructions)	\$ ×			19	
20	Subtract line 19 from line 18				20	
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	
23	Credit before reduction. Add lines 17, 20, 21, and 22				23	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 14954R

Form **8835** (2011)

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	
28	Subtract line 27 from line 23	28	
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29	
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	
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 **8835**

Qualified Adoption Expenses

- **Attach to Form 1040 or 1040NR.**
 ► **Attach all required documents.**
 ► **See separate instructions.**

Name(s) shown on return

Your social security number

Part I Information About Your Eligible Child or Children—You must complete this part. See instructions for details, including what to do if you need more space.

1	(a) Child's name		(b) Child's year of birth	Check if child was —			(f) Child's identifying number	(g) Check if adoption became final in 2011 or earlier
	First	Last		(c) born before 1994 and disabled	(d) a child with special needs	(e) a foreign child		
Child 1								
Child 2								
Child 3								

Caution. If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e) before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.

Part II Adoption Credit

	Child 1	Child 2	Child 3	
2 Maximum adoption credit per child				
3 Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See instructions for the amount to enter.				
4 Subtract line 3 from line 2				
5 Qualified adoption expenses (see instructions)				
Caution. Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2011.				
6 Enter the smaller of line 4 or line 5				
7 Enter modified adjusted gross income (see instructions)				
8 Is line 7 more than \$185,210? <input type="checkbox"/> No. Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> Yes. Subtract \$185,210 from line 7				
9 Divide line 8 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000				
10 Multiply each amount on line 6 by line 9				
11 Subtract line 10 from line 6				
12 Add the amounts on line 11. This is your Adoption Credit. Include this amount on Form 1040, line 71, or Form 1040NR, line 67. Check box b on that line and attach all required documentation				

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 22843L

Form **8839** (2011)

Part III Employer-Provided Adoption Benefits

Caution: Before completing Part III, ensure that your employer has a written qualified adoption assistance program.

	Child 1	Child 2	Child 3		
13 Maximum exclusion per child	13				
14 Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See instructions for the amount to enter.	14				
15 Subtract line 14 from line 13	15				
16 Employer-provided adoption benefits you received in 2011. This amount should be shown in box 12 of your 2011 Form(s) W-2 with code T	16				
17 Add the amounts on line 16	17				
18 Enter the smaller of line 15 or line 16. But if the child was a child with special needs and the adoption became final in 2011, enter the amount from line 15	18				
19 Enter modified adjusted gross income (from the worksheet in the instructions)	19				
20 Is line 19 more than \$185,210? <input type="checkbox"/> No. Skip lines 20 and 21, and enter -0- on line 22. <input type="checkbox"/> Yes. Subtract \$185,210 from line 19	20				
21 Divide line 20 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	21				
22 Multiply each amount on line 18 by line 21	22				
23 Excluded benefits. Subtract line 22 from line 18	23				
24 Add the amounts on line 23	24				
25 Taxable benefits. Is line 24 more than line 17? <input type="checkbox"/> No. Subtract line 24 from line 17. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." <input type="checkbox"/> Yes. Subtract line 17 from line 24. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 25. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.	25				

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.



- You paid adoption expenses in 2010, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2010.
- The total adoption expenses you paid in 2011 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2011 or earlier.
- You adopted a child with special needs and the adoption became final in 2011.

Empowerment Zone and Renewal Community Employment Credit

► **Attach to your tax return.**

OMB No. 1545-1444

2011

Attachment
 Sequence No. **99**

Name(s) shown on return

Identifying number

1	Enter the total qualified wages paid or incurred during calendar year 2011 only (see instructions)		
a	Qualified empowerment zone wages \$ × 20% (.20)	1a	
b	Skip line 1b (see instructions) \$ × 0% (.00)	1b	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2	
3	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	
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	
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)

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

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		
2	Tips not subject to the credit provisions (see instructions)	2		
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 SSTIPCAP ► 	4		
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5		
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		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2011)

Archer MSAs and Long-Term Care Insurance Contracts

► **Attach to Form 1040 or Form 1040NR.** ► **See separate instructions.**

Social security number of MSA
 account holder. If both spouses
 have MSAs, see instructions ►

Section A. Archer MSAs.

If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I Archer MSA Contributions and Deductions. See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

1	Total employer contributions to your Archer MSA(s) for 2011	1		
2	Archer MSA contributions you made for 2011, including those made from January 1, 2012, through April 17, 2012, that were for 2011. Do not include rollovers (see instructions)	2		
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3		
4	Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)	4		
5	Archer MSA deduction. Enter the smallest of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 35, enter "MSA" and the amount	5		

Caution: If line 2 is more than line 5, you may have to pay an additional tax (see instructions).

Part II Archer MSA Distributions

6a	Total distributions you and your spouse received in 2011 from all Archer MSAs (see instructions)	6a		
b	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return (see instructions)	6b		
c	Subtract line 6b from line 6a	6c		
7	Unreimbursed qualified medical expenses (see instructions)	7		
8	Taxable Archer MSA distributions. Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount	8		
9a	If any of the distributions included on line 8 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ► <input type="checkbox"/>			
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "MSA" and the amount	9b		

Section B. Medicare Advantage MSA Distributions.

If you are filing jointly and both you and your spouse received distributions in 2011 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions).

10	Total distributions you received in 2011 from all Medicare Advantage MSAs (see instructions)	10		
11	Unreimbursed qualified medical expenses (see instructions)	11		
12	Taxable Medicare Advantage MSA distributions. Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount	12		
13a	If any of the distributions included on line 12 meet any of the Exceptions to the Additional 50% Tax (see instructions), check here ► <input type="checkbox"/>			
b	Additional 50% tax (see instructions). Enter 50% (.50) of the distributions included on line 12 that are subject to the additional 50% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "Med MSA" and the amount	13b		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 24091H

Form **8853** (2011)

Name of policyholder (as shown on Form 1040)

Social security number of
policyholder ▶**Section C. Long-Term Care (LTC) Insurance Contracts.** See **Filing Requirements for Section C** in the instructions before completing this section.If more than one Section C is attached, check here ☐**14a** Name of insured ▶ **b** Social security number of insured ▶**15** In 2011, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? ☐ **Yes** ☒ **No****16** Was the insured a terminally ill individual? ☐ **Yes** ☒ **No****Note:** If "Yes" and the **only** payments you received in 2011 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.**17** Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked **17** ☒**Caution: Do not** use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.**18** Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts **18** ☒**19** Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see instructions) **19** ☒**20** Add lines 18 and 19 **20** ☒**Note:** If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.**21** Multiply \$300 by the number of days in the LTC period **21** ☒**22** Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions) **22** ☒**23** Enter the **larger** of line 21 or line 22 **23** ☒**24** Reimbursements for qualified LTC services provided for the insured during the LTC period **24** ☒**Caution:** If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.**25** Per diem limitation. Subtract line 24 from line 23 **25** ☒**26** **Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount **26** ☒Form **8853** (2011)

Name(s) shown on return

Your social security number



You cannot take both an education credit and the tuition and fees deduction (see Form 8917) for the **same student** for the same year.

Part I American Opportunity Credit

Caution: You **cannot** take the American opportunity credit for more than **4** tax years for the **same student**.

1

(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$4,000 for each student.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).
Number of students					

2 Tentative American opportunity credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III

Part II	Lifetime Learning Credit
----------------	---------------------------------

Caution: You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year.

3	(a) Student's name (as shown on page 1 of your tax return)		(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	First name	Last name		
4	Add the amounts on line 3, column (c), and enter the total			4
5	Enter the smaller of line 4 or \$10,000			5
6	Tentative lifetime learning credit. Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV			6

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat No 25379M

Form **8863** (2011)

Part III Refundable American Opportunity Credit

7	Enter the amount from line 2.		7	
8	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	8		
9	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	9		
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credit.	10		
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11		
12	If line 10 is: • Equal to or more than line 11, enter 1.000 on line 12 • Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)		12	
13	Multiply line 7 by line 12. Caution: If you were under age 24 at the end of the year and meet the conditions on page 4 of the instructions, you cannot take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box <input checked="" type="checkbox"/>		13	
14	Refundable American opportunity credit. Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 15 below		14	

Part IV Nonrefundable Education Credits

15	Subtract line 14 from line 13	15	
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions)	16	
17	Enter: \$122,000 if married filing jointly; \$61,000 if single, head of household, or qualifying widow(er)	17	
18	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	18	
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22	19	
20	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	20	
21	If line 19 is: • Equal to or more than line 20, enter 1.000 on line 21 and go to line 22 • Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places)		21
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►	22	
23	Nonrefundable education credits. Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31	23	

Form **8863** (2011)

Biodiesel and Renewable Diesel Fuels Credit

► Attach to your tax return.

OMB No. 1545-1924

2011
Attachment
Sequence No. **141**

Name(s) shown on return

Identifying number

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* 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		
2 Agri-biodiesel	2		
3 Renewable diesel	3		
4 Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		
5 Agri-biodiesel included in a biodiesel mixture	5		
6 Renewable diesel included in a renewable diesel mixture	6		
7 Qualified agri-biodiesel production	7		
8 Add lines 1 through 7. Include this amount in your income for 2011 (see instructions)		8	
9 Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		9	
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	
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	

Nondeductible Credit

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.

Paid Preparer's Earned Income Credit Checklist

OMB No. 1545-1629

2011
Attachment
Sequence No. **177**

► For more information about Form 8867, see www.irs.gov/form8867
► To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.

Taxpayer name(s) shown on return

Taxpayer's social security number

For the definitions of the following terms, see **Pub. 596**.

• **Investment Income**

• **Qualifying Child**

• **Earned Income**

• **Full-time Student**

Part I All Taxpayers

1 Enter preparer's name and PTIN ►

2 Is the taxpayer's filing status married filing separately?

☐ **Yes** ☐ **No**

► If you checked "**Yes**" on line 2, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

3 Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work or is valid for EIC purposes? See the instructions before answering

☐ **Yes** ☐ **No**

► If you checked "**No**" on line 3, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

4 Is the taxpayer filing Form 2555 or Form 2555-EZ (relating to the exclusion of foreign earned income)?

☐ **Yes** ☐ **No**

► If you checked "**Yes**" on line 4, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

5a Was the taxpayer a nonresident alien for any part of 2011?

☐ **Yes** ☐ **No**

► If you checked "**Yes**" on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.

b Is the taxpayer's filing status married filing jointly?

☐ **Yes** ☐ **No**

► If you checked "**Yes**" on line 5a and "**No**" on line 5b, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

6 Is the taxpayer's **investment income** more than \$3,150? See Rule 6 in Pub. 596 before answering

☐ **Yes** ☐ **No**

► If you checked "**Yes**" on line 6, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

7 Could the taxpayer, or the taxpayer's spouse if filing jointly, be a **qualifying child** of another person for 2011? If the taxpayer's filing status is married filing jointly, check "No." Otherwise, see Rule 10 (Rule 13 if the taxpayer does not have a qualifying child) in Pub. 596 before answering

☒ **Yes** ☒ **No**

► If you checked "**Yes**" on line 7, **stop**; the taxpayer **cannot** take the EIC. Otherwise, go to Part II or Part III, whichever applies.

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 26142H

Form **8867** (2011)

Part II Taxpayers With a Child

Caution. If there is more than one child, complete lines 8 through 14 for one child before going to the next column.

	Child 1	Child 2	Child 3
8 Child's name			
9 Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them?	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10 Is either of the following true? • The child is unmarried, or • The child is married, can be claimed as the taxpayer's dependent, and is not filing a joint return (or is filing it only as a claim for refund).	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
11 Did the child live with the taxpayer in the United States for over half of the year? See the instructions before answering	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
12 Was the child (at the end of 2011)— • Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), • Under age 24, a full-time student, and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or • Any age and permanently and totally disabled? ▶ If you checked " Yes " on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked " No " on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child; see the instructions for line 12 on page 4.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
13a Could any other person check " Yes " on lines 9, 10, 11, and 12 for the child? ▶ If you checked " No " on line 13a, go to line 14. Otherwise, go to line 13b.	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b Enter the child's relationship to the other person(s)			
c Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering ▶ If you checked " Yes " on line 13c, go to line 14. If you checked " No ," the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked " Don't know ," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the Note at the bottom of this page.	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Don't know	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Don't know	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Don't know
14 Does the qualifying child have an SSN that allows him or her to work or is valid for EIC purposes? See the instructions before answering ▶ If you checked " No " on line 14, the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked " Yes " on line 14, continue.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
15 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2011? See Pub. 596 for the limit ▶ If you checked " No " on line 15, stop ; the taxpayer cannot take the EIC. If you checked " Yes " on line 15, the taxpayer can take the EIC. Complete Schedule EIC and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if Form 8862 must be filed. Go to line 20. Note. If you checked " No " on line 13c or 14 but there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children). Also do this if you checked " Don't know " on line 13c and the taxpayer is not taking the EIC based on this child.	<input type="checkbox"/> Yes <input type="checkbox"/> No		

Part III Taxpayers Without a Qualifying Child

- 16** Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period. See Pub. 596.)

☐ **Yes** ☐ **No**

▶ If you checked **"No"** on line 16, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

- 17** Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2011?

☐ **Yes** ☐ **No**

▶ If you checked **"No"** on line 17, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

- 18** Is the taxpayer, or the taxpayer's spouse if filing jointly, eligible to be claimed as a dependent on anyone else's federal income tax return for 2011? If the taxpayer's filing status is married filing jointly, check **"No"**.

☐ **Yes** ☐ **No**

▶ If you checked **"Yes"** on line 18, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

- 19** Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2011? See Pub. 596 for the limit.

☐ **Yes** ☐ **No**

▶ If you checked **"No"** on line 19, **stop**; the taxpayer **cannot** take the EIC. If you checked **"Yes"** on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if **Form 8862** must be filed. Go to line 20.

Part IV Due Diligence Requirements

- 20** Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you?

☒ **Yes** ☒ **No**

- 21** Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)?

☐ **Yes** ☐ **No**

- 22** Did you comply with the knowledge requirements? (To comply with the knowledge requirements, you must not know or have reason to know that any information used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to or known by you, and you must make reasonable inquiries if the information furnished appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, you must document in your files the inquiries you made and the responses you received.)

☒ **Yes** ☒ **No**

- 23** Did you keep the following records?

- Form 8867,
- The EIC worksheet(s) or your own worksheet(s),
- A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and
- Copies of any documents provided by the taxpayer and on which you relied to complete the form and the worksheet.

☐ **Yes** ☐ **No**

▶ If you checked **"Yes"** on lines 20, 21, 22, and 23, submit Form 8867 in the manner required, and keep the records described on line 23 for 3 years (see instructions), you have complied with all the due diligence requirements.

▶ If you checked **"No"** on line 20, 21, 22, or 23, you have not complied with all the due diligence requirements and may have to pay a \$500 penalty for each failure to comply.

General Instructions

Do not use this form for a year before 2011. For 2009 or 2010, use the December 2009 revision of this form. For access to that revision and other information about Form 8867, go to www.irs.gov/form8867.

What's New

Only paid preparers have to complete this form. The form must be submitted with the tax return of any taxpayer claiming the earned income credit if a preparer was paid to complete the return. If you are a signing tax return preparer electronically filing the return, file the form electronically with the return. If you are a signing tax return

preparer not electronically filing the return, give the taxpayer the completed form for filing. If you are a nonsigning tax return preparer, give the signing tax return preparer the completed form in electronic or non-electronic format.

Purpose of Form

Paid preparers of federal income tax returns or claims for refund involving the earned income credit (EIC) must meet the due diligence requirements in determining the taxpayer's eligibility for, and the amount of, the EIC. Failure to do so could result in a \$500 penalty for each failure. See Internal Revenue Code section 6695(g) and Part IV of this form.

► **Attach to your tax return.**

Attachment
Sequence No. **127**

Name(s) shown on return					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				%		
				%		
				%		
				%		
				%		
				%		
				%		
2 New markets credit from partnerships and S corporations				2		
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		

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 Qualified Retirement Savings Contributions

► Attach to Form 1040, Form 1040A, or Form 1040NR.
► See instructions on back.

OMB No. 1545-0074

2011

Attachment
Sequence No. **54**

Your social security number



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,250 (\$42,375 if head of household; \$56,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1994, **(b)** is claimed as a dependent on someone else's 2011 tax return, or **(c)** was a **student** (see instructions).

- 1 Traditional and Roth IRA contributions for 2011. **Do not** include rollover contributions
- 2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2011 (see instructions)
- 3 Add lines 1 and 2
- 4 Certain distributions received **after** 2008 and **before** the due date (including extensions) of your 2011 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- 5 Subtract line 4 from line 3. If zero or less, enter -0-
- 6 In each column, enter the **smaller** of line 5 or \$2,000
- 7 Add the amounts on line 6. If zero, **stop**; you cannot take this credit
- 8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37
- 9 Enter the applicable decimal amount shown below:

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$17,000	.5	.5	.5
\$17,000	\$18,250	.5	.5	.2
\$18,250	\$25,500	.5	.5	.1
\$25,500	\$27,375	.5	.2	.1
\$27,375	\$28,250	.5	.1	.1
\$28,250	\$34,000	.5	.1	.0
\$34,000	\$36,500	.2	.1	.0
\$36,500	\$42,375	.1	.1	.0
\$42,375	\$56,500	.1	.0	.0
\$56,500	---	.0	.0	.0

Note: If line 9 is zero, **stop**; you cannot take this credit.

- 10 Multiply line 7 by line 9
- 11 Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44
- 12 **1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. }
1040A filers: Enter the total of your credits from lines 29 through 31. }
1040NR filers: Enter the total of your credits from lines 45 and 46. }
- 13 Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit
- 14 **Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47

	(a) You	(b) Your spouse
1		
2		
3		
4		
5		
6		
7		
8		
9		X .
10		
11		
12		
13		
14		

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 33394D

Form **8880** (2011)

Health Coverage Tax Credit▶ **Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR**

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Recipient's social security number

Note. See the instructions for line 7 if you received advance (monthly) payments and you are **only** filing Form 8885 to claim the additional credit as reported on your Form 1099-H. You will need to include this amount on line 7.

Before you begin: See **Definitions and Special Rules** in the instructions.



Do not complete this form if you can be claimed as a dependent on someone else's 2011 tax return.

Part I Complete This Part To See if You Are Eligible To Take This Credit

- 1** Check the boxes below for each month in 2011 that **all** of the following statements were **true** on the **first day** of that month.
- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension payee; or you were a qualified family member of an individual who fell under one of the categories listed above when he or she passed away or with whom you finalized a divorce.
 - You and/or your family member(s) were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury-HCTC."
 - You were **not** enrolled in Medicare Part A, B, or C, or you were enrolled in Medicare but your family member(s) qualified for the HCTC.
 - You were **not** enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
 - You were **not** enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).
 - You were **not** imprisoned under federal, state, or local authority.
 - Your employer **did not** pay 50% or more of the cost of coverage.
 - You **did not** receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

☐ January ☐ February ☐ March ☐ April ☐ May ☐ June
☐ July ☐ August ☐ September ☐ October ☐ November ☐ December

Number of boxes checked 1**Part II Health Coverage Tax Credit**

- 2** Enter in each column the amount paid directly to your health plan for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column (see instructions). **Do not** include on line 2 any qualified health insurance premiums paid to "U.S. Treasury-HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, **do not** include any advance (monthly) payments or reimbursement credits you received as shown on Form 1099-H, box 1



*You **must** attach the required documents listed in the instructions for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.*

- 3** Enter in each column the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column.
- 4** Subtract line 3 from line 2. If zero or less, enter -0-. If you entered -0- in both columns, **stop**; you cannot take the credit (but see **Note** above)
- 5** Applicable percentage
- 6** Multiply the amount on line 4 in each column by the applicable percentage shown on line 5 for that column

- 7 Health Coverage Tax Credit.** If you received an advance (monthly) payment in any month in 2011, add the amount reported in the box to the left of box 8 of your Form 1099-H to the total of any amount(s) on line 6 and enter it here. If you received an advance (monthly) payment in any month not checked on line 1, see the instructions for line 7 for more details. Otherwise, add the amounts on line 6. Enter the result here and on Form 1040, line 71 (check box **d**); Form 1040NR, line 67 (check box **d**); Form 1040-SS, line 9; or Form 1040-PR, line 9

	Column A January and February		Column B March–December	
2	1		1	
3	1		1	
4	1		1	
5				
6	1		1	
7			1	

Allocation of Refund (Including Savings Bond Purchases)

► See separate instructions.

► Attach to your income tax return.

OMB No. 1545-0074

2011Attachment
Sequence No. **56**

Your social security number

Part I Direct Deposit

Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.

1a Amount to be deposited in first account	1a		
b Routing number	► c <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d Account number			
2a Amount to be deposited in second account.	2a		
b Routing number	► c <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d Account number			
3a Amount to be deposited in third account.	3a		
b Routing number	► c <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d Account number			

Part II U.S. Series I Savings Bond Purchases

Complete this part if you want to buy paper bonds with a portion of your refund.



*If a name is entered on line 5c or 6c below, co-ownership will be assumed unless the beneficiary box is checked.
See instructions for more details.*

4 Amount to be used for bond purchases for yourself (and your spouse, if filing jointly)	4		
5a Amount to be used to buy bonds for yourself, your spouse, or someone else.	5a		
b Enter the owner's name (First then Last) for the bond registration			
c If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ► <input type="checkbox"/>			
6a Amount to be used to buy bonds for yourself, your spouse, or someone else.	6a		
b Enter the owner's name (First then Last) for the bond registration			
c If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ► <input type="checkbox"/>			

Part III Paper Check

Complete this part if you want a portion of your refund to be sent to you as a check.

7 Amount to be refunded by check	7		
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Part IV Total Allocation of Refund

8 Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the overpayment amount shown on your tax return	8		
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For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 21858A

Form **8888** (2011)

Health Savings Accounts (HSAs)▶ **Attach to Form 1040 or Form 1040NR.**▶ **See separate instructions.**

Name(s) shown on Form 1040 or Form 1040NR

Social security number of HSA
beneficiary. If both spouses have
HSAs, see instructions ▶**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

		<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2011 (see instructions).		
2	HSA contributions you made for 2011 (or those made on your behalf), including those made from January 1, 2012, through April 17, 2012, that were for 2011. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions).	<input checked="" type="checkbox"/>	
3	If you were under age 55 at the end of 2011, and on the first day of every month during 2011, you were, or were considered, an eligible individual with the same coverage, enter \$3,050 (\$6,150 for family coverage). All others , see the instructions for the amount to enter.	<input checked="" type="checkbox"/>	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2011 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2011, also include any amount contributed to your spouse's Archer MSAs.	<input checked="" type="checkbox"/>	
5	Subtract line 4 from line 3. If zero or less, enter -0-	<input checked="" type="checkbox"/>	
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2011, see the instructions for the amount to enter.	<input checked="" type="checkbox"/>	
7	If you were age 55 or older at the end of 2011, married, and you or your spouse had family coverage under an HDHP at any time during 2011, enter your additional contribution amount (see instructions).	<input checked="" type="checkbox"/>	
8	Add lines 6 and 7.	<input checked="" type="checkbox"/>	
9	Employer contributions made to your HSAs for 2011	<input checked="" type="checkbox"/>	
10	Qualified HSA funding distributions	<input checked="" type="checkbox"/>	
11	Add lines 9 and 10.	<input checked="" type="checkbox"/>	
12	Subtract line 11 from line 8. If zero or less, enter -0-	<input checked="" type="checkbox"/>	
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25.	<input checked="" type="checkbox"/>	

Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.






14a	Total distributions you received in 2011 from all HSAs (see instructions).	<input checked="" type="checkbox"/>	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions).	<input checked="" type="checkbox"/>	
c	Subtract line 14b from line 14a.	<input checked="" type="checkbox"/>	
15	Unreimbursed qualified medical expenses (see instructions).	<input checked="" type="checkbox"/>	
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount.	<input checked="" type="checkbox"/>	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ▶ <input checked="" type="checkbox"/>		
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount.	<input checked="" type="checkbox"/>	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 37621P

Form **8889** (2011)

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Qualified HSA distribution	18		
19	Last-month rule	19		
20	Qualified HSA funding distribution	20		
21	Total income. Add lines 18, 19, and 20. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	21		
22	Additional tax. Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount	22		

Form **8889** (2011)

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

		(a) Oil-related production activities	(b) All activities
Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.			
1 Domestic production gross receipts (DPGR)	1		
2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2		
3 Enter deductions and losses allocable to DPGR (see instructions)	3		
4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4		
5 Add lines 2 through 4	5		
6 Subtract line 5 from line 1	6		
7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7		
8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8		
9 Amount allocated to beneficiaries of the estate or trust (see instructions)	9		
10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a		
b Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b		
11 Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)	11		
12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22	12		
13 Enter 9% of line 12	13		
14a Enter the smaller of line 10a or line 12	14a		
b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b		
15 Subtract line 14b from line 13	15		
16 Form W-2 wages (see instructions)	16		
17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17		
18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18		
19 Amount allocated to beneficiaries of the estate or trust (see instructions)	19		
20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20		
21 Form W-2 wage limitation. Enter 50% of line 20	21		
22 Enter the smaller of line 15 or line 21	22		
23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23		
24 Expanded affiliated group allocation (see instructions)	24		
25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

Alternative Motor Vehicle Credit

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

OMB No. 1545-1998

2011
Attachment
Sequence No. **152**

Name(s) shown on return

Identifying number

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	

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.

ADDITIONAL FORM 8910

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		
15	Alternative motor vehicle credit from partnerships and S corporations	15		
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		

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)

Alternative Fuel Vehicle Refueling Property Credit

► Attach to your tax return.

OMB No. 1545-1981

2011
 Attachment
 Sequence No. **151**

Name(s) shown on return

Identifying number

Part I Total Cost of Refueling Property

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

2	Business/investment use part (see instructions)	2		
3	Section 179 expense deduction (see instructions)	3		
4	Subtract line 3 from line 2	4		
5	Multiply line 4 by 30% (.30)	5		
6	Maximum business/investment use part of credit (see instructions)	6		
7	Enter the smaller of line 5 or line 6.	7		
8	Alternative fuel vehicle refueling property 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 1s	9		

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)

Tuition and Fees DeductionSee Instructions.
Attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number



You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the **same student** for the same tax year.

Before you begin:

- ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.
- ✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2011 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	First name	Last name	
2	Add the amounts on line 1, column (c), and enter the total		2
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15		3
4	Enter the total from either:		4
	• Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or		
	• Form 1040A, lines 16 through 18.		
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop ; you cannot take the deduction for tuition and fees		5
	*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 6, to figure the amount to enter on line 5.		
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?		6
	<input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000.		
	<input type="checkbox"/> No. Enter the smaller of line 2, or \$4,000.		
	Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.		

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

What's New

Future developments. The IRS has created a page on IRS.gov for information about Form 8917, at www.irs.gov/form8917. Information about any future developments affecting Form 8917 (such as legislation enacted after we release it) will be posted on that page.

General Instructions**Purpose of Form**Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2011**.This deduction is based on qualified education expenses paid to an eligible postsecondary educational institution. See *What Expenses Qualify*, later, for more information.

You may be able to take the American opportunity credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. See Form 8863, *Education Credits*, and Pub. 970, *Tax Benefits for Education*, for more information about these credits.

Who Can Take the Deduction

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2011 for academic periods beginning in 2011 and those beginning in the first 3 months of 2012.



Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See Adjusted qualified education expenses, later.

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2011 and must claim an exemption for the student as a dependent on your 2011 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You **cannot** claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).
- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, U.S. Tax Guide for Aliens.
- You or anyone else claims an American opportunity or lifetime learning credit (Form 8863) in 2011 with respect to expenses of the student for whom the qualified education expenses were paid. However, a state tax credit will not disqualify you from claiming a tuition and fees deduction.

**Uncollected Social Security and
Medicare Tax on Wages**

▶ See instructions on back.

▶ Attach to your tax return.

OMB No. 1545-0074

2011Attachment
Sequence No. **72**

Name of person who must file this form. If married, complete a separate Form 8919 for each spouse who must file this form.

Social security number

Who must file. You must file Form 8919 if **all** of the following apply.

- You performed services for a firm.
- The firm did not withhold your share of social security and Medicare taxes from your pay.
- Your pay from the firm was not for services as an independent contractor.
- One or more of the reasons listed below under *Reason codes* apply to you.

Reason codes: For each firm listed below, enter in column (c) the applicable reason code(s) for filing this form. If none of the reason codes apply to you, but you believe you should have been treated as an employee, enter reason code G, and file Form SS-8 on or before the date you file your tax return.

- A** I filed Form SS-8 and received a determination letter stating that I am an employee of this firm.
- B** I was designated as a "section 530 employee" by my employer or by the IRS prior to January 1, 1997.
- C** I received other correspondence from the IRS that states I am an employee.
- D** I was previously treated as an employee by this firm and am performing services in a substantially similar capacity and under substantially similar direction and control. (You must also enter reason code G.)
- E** My co-workers, performing substantially similar services under substantially similar direction and control, are treated as employees. (You must also enter reason code G.)
- F** My co-workers, performing substantially similar services under substantially similar direction and control, filed Form SS-8 for this firm and received a determination that they were employees. (You must also enter reason code G.)
- G** I filed Form SS-8 with the IRS and have not received a reply.
- H** I received a Form W-2 and a Form 1099-MISC from this firm for 2011. The amount on Form 1099-MISC should have been included as wages on Form W-2.

(a) Name of firm	(b) Firm's federal identification number (see instructions)	(c) Enter reason code(s) from above	(d) Date IRS determination or correspondence was received (MM/DD/YYYY) (see instructions)	(e) Check if Form 1099-MISC was received	(f) Total wages received with no social security or Medicare tax withholding and not reported on Form W-2
1				<input type="checkbox"/>	
2				<input type="checkbox"/>	
3				<input type="checkbox"/>	
4				<input type="checkbox"/>	
5				<input type="checkbox"/>	
6 Total wages. Combine lines 1 through 5 in column (f). Enter here and include on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3				6	
7 Maximum amount of wages subject to social security tax		7	106,800 00		
8 Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) or railroad retirement (tier 1) compensation, and unreported tips subject to social security tax from Form 4137, line 10		8			
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- here and on line 10				9	
10 Wages subject to social security tax. Enter the smaller of line 6 or line 9				10	
11 Multiply line 10 by .042 (social security tax rate for 2011)				11	
12 Multiply line 6 by .0145 (Medicare tax rate)				12	
13 Add lines 11 and 12. Enter here and on Form 1040, line 57; Form 1040NR, line 55; or Form 1040NR-EZ, line 16. (Form 1040-SS and Form 1040-PR filers, see instructions) . . . ▶				13	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 37730B

Form **8919** (2011)

Qualified Plug-in Electric Drive Motor Vehicle Credit

▶ Attach to your tax return.

OMB No. 1545-2137

2011
Attachment
Sequence No. **125**

Identifying number

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		
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		

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)

Credit for Small Employer Health Insurance Premiums► Information about Form 8941 and its instructions is available at www.irs.gov/form8941.

► Attach to your tax return.

Name(s) shown on return

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		
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		
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	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	4		
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		
6	Enter the smaller of line 4 or line 5	6		
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		
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8		
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions	9		
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10		
11	Subtract line 10 from line 4. If zero or less, enter -0-	11		
12	Enter the smaller of line 9 or line 11	12		
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		
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		
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15		
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		
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)

Sales and Other Dispositions of Capital Assets

► See Instructions for Schedule D (Form 1040).

▶ For more information about Form 8949, see www.irs.gov/form8949

▶ Attach to Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

2011

Attachment
Sequence No. **12A**

Name(s) shown on return

<p>Your social security number</p>	<p>_____</p>
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Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

Note: You **must** check **one** of the boxes below. Complete a *separate* Form 8949, page 1, for **each** box that is checked.

***Caution.** Do not complete column (b) or (g) until you have read the instructions for those columns (see the Instructions for Schedule D (Form 1040)). Columns (b) and (g) do not apply for most transactions and should generally be left blank.

☐ (A) Short-term transactions reported on Form 1099-B with basis reported to the IRS ☐ (B) Short-term transactions reported on Form 1099-B but basis not reported to the IRS ☐ (C) Short-term transactions for which you cannot check box A or B

[illegible]

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 37768Z

Form **8949** (2011)

<p>Your social security number</p>

Note: You **must** check **one** of the boxes below. Complete a *separate* Form 8949, page 2, for **each** box that is checked.

☐ (A) Long-term transactions reported on Form 1099-B with basis reported to the IRS ☐ (B) Long-term transactions reported on Form 1099-B but basis not reported to the IRS ☐ (C) Long-term transactions for which you cannot check box A or B

[illegible]Form **8949** (2011)

22222		Void <input type="checkbox"/>		a Employee's social security number		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number (EIN)				1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial		Last name		Suff.	11 Nonqualified plans		12a See instructions for box 12
f Employee's address and ZIP code				13 Statutory employee Retirement plan Third-party sick pay Other		12b	
				14 Other		12c	
						12d	
15 State	Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement **2011**

Department of the Treasury—Internal Revenue Service

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Capital Gains and Losses

► Attach to Form 1040 or Form 1040NR. ► See Instructions for Schedule D (Form 1040).
► Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

2011
Attachment
Sequence No. **12**

Your social security number

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

Complete Form 8949 before completing line 1, 2, or 3.

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

	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I	■ ■	(■ ■)	■ ■	■ ■
2 Short-term totals from all Forms 8949 with box B checked in Part I	■ ■	(■ ■)	■ ■	■ ■
3 Short-term totals from all Forms 8949 with box C checked in Part I	■ ■	(■ ■)	■ ■	■ ■
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4 ■
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5 ■
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 (■)
nondeductible loss ST ■				
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 ■

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

Complete Form 8949 before completing line 8, 9, or 10.

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








	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II	■ ■	(■ ■)	■ ■	■ ■
9 Long-term totals from all Forms 8949 with box B checked in Part II	■ ■	(■ ■)	■ ■	■ ■
10 Long-term totals from all Forms 8949 with box C checked in Part II	■ ■	(■ ■)	■ ■	■ ■
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11 ■
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12 ■
13 Capital gain distributions. See the instructions				13 ■
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 (■)
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on the back				15 ■

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11338H

Schedule D (Form 1040) 2011

Part III Summary

16 Combine lines 7 and 15 and enter the result undeterminable nondeductible	16	
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.	17	
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ▶	18	
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions . . . ▶	19	
20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.	20	
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div> </div> </div> <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21	
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.	22	

Schedule D (Form 1040) 2011

☐ VOID☐ CORRECTED

(99)

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145 2011 Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains For calendar year 2011, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2011, and ending _____, 20 _____	
Identification number of RIC or REIT	1a Total undistributed long-term capital gains [REDACTED]		Copy A Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	1b Unrecaptured section 1250 gain [REDACTED]		
Shareholder's name, address, and ZIP code	1c Section 1202 gain [REDACTED]	1d Collectibles (28%) gain [REDACTED]	For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.
	2 Tax paid by the RIC or REIT on the box 1a gains [REDACTED]		

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

Casualties and Thefts

► See separate instructions.

► Attach to your tax return.

► Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177

2011
Attachment
Sequence No. **26**

Name(s) shown on tax return

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

- 1** Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A** _____Property **B** _____Property **C** _____Property **D** _____**Properties**

		A	B	C	D
2 Cost or other basis of each property	2				
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3				
Note: If line 2 is more than line 3, skip line 4.					
4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4				
5 Fair market value before casualty or theft	5				
6 Fair market value after casualty or theft	6				
7 Subtract line 6 from line 5	7				
8 Enter the smaller of line 2 or line 7	8				
9 Subtract line 3 from line 8. If zero or less, enter -0-	9				
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	10				
11 Enter the smaller of line 10 or \$100	11				
12 Subtract line 11 from line 10	12				
Caution: Use only one Form 4684 for lines 13 through 18.					
13 Add the amounts on line 12 of all Forms 4684	13				
14 Add the amounts on line 4 of all Forms 4684.	14				
15 • If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section.	15				
16 If line 14 is less than line 13, enter the difference	16				
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	17				
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12997O

Form **4684** (2011)

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

Identifying number

SECTION B—Business and Income-Producing Property**Part I Casualty or Theft Gain or Loss** (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property A

Property B

Property C

Property D

Properties

		A	B	C	D
20 Cost or adjusted basis of each property	20				
21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	21				
Note: If line 20 is more than line 21, skip line 22.					
22 Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	22				
23 Fair market value before casualty or theft	23				
24 Fair market value after casualty or theft	24				
25 Subtract line 24 from line 23	25				
26 Enter the smaller of line 20 or line 25	26				
Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.					
27 Subtract line 21 from line 26. If zero or less, enter -0-	27				
28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions)	28				

Part II Summary of Gains and Losses (from separate Parts I)**(b) Losses from casualties or thefts****(c) Gains from casualties or thefts includible in income****(a) Identify casualty or theft***(i) Trade, business, rental or royalty property**(ii) Income-producing and employee property***Casualty or Theft of Property Held One Year or Less**

29	()	()	()	()
30 Totals. Add the amounts on line 29	30	()	()	()
31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	31			
32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions	32			

Casualty or Theft of Property Held More Than One Year

33 Casualty or theft gains from Form 4797, line 32	33			
34	()	()	()	()
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	()	()	()
36 Total gains. Add lines 33 and 34, column (c)	36			
37 Add amounts on line 35, columns (b)(i) and (b)(ii)	37			
38 If the loss on line 37 is more than the gain on line 36:				
a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	38a			
b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11	38b			
39 If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3	39			
Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.				

Identifying number	339
--------------------	-----

1

7

C

18b

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	Asset Code	Transaction Code	
B			
C			
D			
These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B
20	Gross sales price (Note: See line 1 before completing.)	20	
21	Cost or other basis plus expense of sale	21	
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	
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	

Installment Sale Income

► Attach to your tax return.
► Use a separate form for each sale or other disposition of property on the installment method.

OMB No. 1545-0228

2011
Attachment
Sequence No. **79**

Name(s) shown on return

Identifying number

1	Description of property ►	Asset Code	Transaction Code
2a	Date acquired (mm/dd/yyyy) ►	b	Date sold (mm/dd/yyyy) ►
3	Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
4	Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

5	Selling price including mortgages and other debts. Do not include interest, whether stated or unstated	5	
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	
7	Subtract line 6 from line 5.	7	
8	Cost or other basis of property sold	8	
9	Depreciation allowed or allowable	9	
10	Adjusted basis. Subtract line 9 from line 8	10	
11	Commissions and other expenses of sale	11	
12	Income recapture from Form 4797, Part III (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)	14	
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-	15	
16	Gross profit. Subtract line 15 from line 14	16	
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	
18	Contract price. Add line 7 and line 17	18	

Part II Installment Sale Income. Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions	19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20	
21	Payments received during year (see instructions). Do not include interest, whether stated or unstated	21	
22	Add lines 20 and 21	22	
23	Payments received in prior years (see instructions). Do not include interest, whether stated or unstated	23	
24	Installment sale income. Multiply line 22 by line 19	24	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions).	26	

Part III Related Party Installment Sale Income. **Do not** complete if you received the final payment this tax year.

27	Name, address, and taxpayer identifying number of related party
28	Did the related party resell or dispose of the property ("second disposition") during this tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No
29	If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
a	<input type="checkbox"/> The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) ►
b	<input type="checkbox"/> The first disposition was a sale or exchange of stock to the issuing corporation.
c	<input type="checkbox"/> The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
d	<input type="checkbox"/> The second disposition occurred after the death of the original seller or buyer.
e	<input type="checkbox"/> It can be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
30	Selling price of property sold by related party (see instructions)
31	Enter contract price from line 18 for year of first sale
32	Enter the smaller of line 30 or line 31
33	Total payments received by the end of your 2011 tax year (see instructions)
34	Subtract line 33 from line 32. If zero or less, enter -0-
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions).

Gains and Losses From Section 1256 Contracts and Straddles

► Attach to your tax return.

OMB No. 1545-0644

2011

Attachment
Sequence No. **82**

Identifying number

Check all applicable boxes (see instructions). **A** ☐ Mixed straddle election **C** ☐ Mixed straddle account election
B ☐ Straddle-by-straddle identification election **D** ☐ Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

(a) Identification of account		(b) (Loss)	(c) Gain
1	Asset code		
	Sum		Sum
2	Add the amounts on line 1 in columns (b) and (c)	2 ()	
3	Net gain or (loss). Combine line 2, columns (b) and (c)	3	
4	Form 1099-B adjustments. See instructions and attach schedule	4	
5	Combine lines 3 and 4	5	
Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.			
6	If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number	6	
7	Combine lines 5 and 6	7	
8	Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	8	
9	Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	

Part II Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components.

Section A—Losses From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
10							
Asset code			Sum	Sum	Sum	Sum	Sum
11a	Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11a ()
b	Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11b ()

Section B—Gains From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-	
12						
Asset code			Sum	Sum	Sum	
13a	Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13a
b	Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13b

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14				
Asset code				
		Sum	Sum	Sum

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

► Attach to your tax return.

OMB No. 1545-1190

2011

Attachment
Sequence No. **109**

Name(s) shown on tax return

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:	<input type="checkbox"/>	Asset code	<input type="checkbox"/>
2	Description of like-kind property received:	<input type="checkbox"/>	Asset code	<input type="checkbox"/>
3	Date like-kind property given up was originally acquired (month, day, year)		3	MM/DE/YYY
4	Date you actually transferred your property to other party (month, day, year)		4	MM/DE/YYY
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/DE/YYY
6	Date you actually received the like-kind property from other party (month, day, year). See instructions		6	MM/DE/YYY
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 . <input type="checkbox"/> Yes <input type="checkbox"/> 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.

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			
13	Adjusted basis of other property given up	13			
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			
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			
16	FMV of like-kind property you received	16			
17	Add lines 15 and 16	17			
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			
19	Realized gain or (loss). Subtract line 18 from line 17	19			
20	Enter the smaller of line 15 or line 19, but not less than zero	20			
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21			
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			
23	Recognized gain. Add lines 21 and 22	23			
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24			
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25			

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		

Sales and Other Dispositions of Capital Assets

► See Instructions for Schedule D (Form 1040).

► For more information about Form 8949, see www.irs.gov/form8949

▶ Attach to Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

2011

Attachment
Sequence No. **12A**

Your social security number

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

Note: You **must** check **one** of the boxes below. Complete a *separate* Form 8949, page 1, for **each** box that is checked.

***Caution.** Do not complete column (b) or (g) until you have read the instructions for those columns (see the Instructions for Schedule D (Form 1040)). Columns (b) and (g) do not apply for most transactions and should generally be left blank.

☐ (A) Short-term transactions reported on Form 1099-B with basis reported to the IRS ☐ (B) Short-term transactions reported on Form 1099-B but basis not reported to the IRS ☐ (C) Short-term transactions for which you cannot check box A or B

[illegible]

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 37768Z

Form **8949** (2011)

Your social security number

☐ **(A)** Long-term transactions reported on Form 1099-B with basis reported to the IRS ☐ **(B)** Long-term transactions reported on Form 1099-B but basis not reported to the IRS ☐ **(C)** Long-term transactions for which you cannot check box A or B

[illegible]

143

22222		a Employee's social security number [REDACTED]		OMB No. 1545-0008		
b Employer identification number (EIN) [REDACTED]			1 Wages, tips, other compensation [REDACTED]		2 Federal income tax withheld [REDACTED]	
c Employer's name, address, and ZIP code [REDACTED]			3 Social security wages [REDACTED]		4 Social security tax withheld [REDACTED]	
			5 Medicare wages and tips [REDACTED]		6 Medicare tax withheld [REDACTED]	
			7 Social security tips [REDACTED]		8 Allocated tips [REDACTED]	
d Control number			9 [REDACTED]		10 Dependent care benefits [REDACTED]	
e Employee's first name and initial [REDACTED] Last name [REDACTED] Suff. [REDACTED]			11 Nonqualified plans [REDACTED]		12a [REDACTED]	
			13 Statutory employee [REDACTED] Retirement plan [REDACTED] Third-party sick pay [REDACTED]		12b [REDACTED]	
			14 Other [REDACTED]		12c [REDACTED]	
					12d [REDACTED]	
f Employee's address and ZIP code [REDACTED]						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2011

Department of the Treasury—Internal Revenue Service

☒ CORRECTED (if checked)

OMB No. 1545-0238

2011

Form W-2G

**Certain
Gambling
Winnings**

This information is
being furnished to
the Internal
Revenue Service.

Copy B

**Report this income on your
federal tax return. If this
form shows federal income
tax withheld in box 2, attach
this copy to your return.**

PAYER'S name, address, ZIP code, federal identification number, and telephone number <input checked="" type="checkbox"/>	1 Gross winnings <input checked="" type="checkbox"/>	2 Federal income tax withheld <input checked="" type="checkbox"/>
	3 Type of wager <input checked="" type="checkbox"/>	4 Date won
	5 Transaction	6 Race
	7 Winnings from identical wagers <input checked="" type="checkbox"/>	8 Cashier
WINNER'S name, address (including apt. no.), and ZIP code <input checked="" type="checkbox"/>	9 Winner's taxpayer identification no. <input checked="" type="checkbox"/>	10 Window
	11 First I.D.	12 Second I.D.
	13 State/Payer's state identification no.	14 State income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. Signature ► Date ►		

Form **W-2G**

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, address, and telephone number <div style="text-align: center;">[REDACTED]</div>		* Caution: <i>The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.</i>	OMB No. 1545-0901 <div style="font-size: 2em; font-weight: bold;">2011</div> Form 1098	Mortgage Interest Statement Copy B For Payer/Borrower The information in boxes 1, 2, 3, and 4 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.
RECIPIENT'S federal identification no. <div style="text-align: center;">[REDACTED]</div>	PAYER'S social security number <div style="text-align: center;">[REDACTED]</div>	1 Mortgage interest received from payer(s)/borrower(s)* \$ <div style="text-align: center;">[REDACTED]</div>		
PAYER'S/BORROWER'S name <div style="text-align: center;">[REDACTED]</div>		2 Points paid on purchase of principal residence \$ <div style="text-align: center;">[REDACTED]</div>		
Street address (including apt. no.) <div style="text-align: center;">[REDACTED]</div>		3 Refund of overpaid interest \$ <div style="text-align: center;">[REDACTED]</div>		
City, state, and ZIP code <div style="text-align: center;">[REDACTED]</div>		4 Mortgage insurance premiums \$ <div style="text-align: center;">[REDACTED]</div>		
Account number (see instructions) <div style="text-align: center;">[REDACTED]</div>		5		

Form **1098**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

DONOR'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-1959	Contributions of Motor Vehicles, Boats, and Airplanes
1 Date of contribution		2011 Form 1098-C	
2 Make, model, and year of vehicle			
DONOR'S federal identification number	DONOR'S identification number	3 Vehicle or other identification number	
DONOR'S name		4a <input checked="" type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party	
Street address (including apt. no.)		4b Date of sale	
City, state, and ZIP code		4c Gross proceeds from sale (see instructions) \$	
5a <input type="checkbox"/> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use			
5b <input type="checkbox"/> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose			
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use			
6a Did you provide goods or services in exchange for the vehicle? ► Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>			
6b Value of goods and services provided in exchange for the vehicle \$			
6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits ► <input checked="" type="checkbox"/>			
7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked ► <input checked="" type="checkbox"/>			

Copy B

For Donor

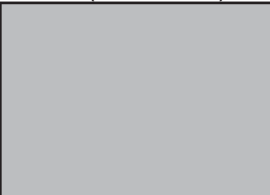
In order to take a deduction of more than \$500 for this contribution, you must attach this copy to your federal tax return.

Unless box 5a or 5b is checked, your deduction cannot exceed the amount in box 4c.

Form **1098-C**

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, address, and telephone number <input checked="" type="checkbox"/>			OMB No. 1545-1576 2011 Form 1098-E
RECIPIENT'S federal identification no. <input checked="" type="checkbox"/>	BORROWER'S social security number <input checked="" type="checkbox"/>		1 Student loan interest received by lender \$ <input checked="" type="checkbox"/>
BORROWER'S name <input checked="" type="checkbox"/> Street address (including apt. no.) <input checked="" type="checkbox"/> City, state, and ZIP code <input checked="" type="checkbox"/>			
Account number (see instructions) <input checked="" type="checkbox"/>			
		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 . . . <input checked="" type="checkbox"/>	

**Student
Loan Interest
Statement**

**Copy B
For Borrower**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.

Form **1098-E**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Form **1098-T**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Copy B
For Student

This is important
tax information
and is being
furnished to the
Internal Revenue
Service.

Form **1099-B**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Proceeds From Broker and Barter Exchange Transactions

Copy B
Recipient

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

☒ CORRECTED (if checked)

CREDITOR'S name, street address, city, state, ZIP code, and telephone no. <input type="checkbox"/>		1 Date canceled <input type="checkbox"/>	OMB No. 1545-1424 2011 Form 1099-C	Cancellation of Debt
		2 Amount of debt canceled \$ <input type="checkbox"/>		
		3 Interest if included in box 2 \$ <input type="checkbox"/>		
CREDITOR'S federal identification number <input type="checkbox"/>	DEBTOR'S identification number <input type="checkbox"/>	4 Debt description <input type="checkbox"/>	Copy B For Debtor This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.	
DEBTOR'S name <input type="checkbox"/>				
Street address (including apt. no.) <input type="checkbox"/>		5 If checked, the debtor was personally liable for repayment of the debt <input type="checkbox"/>		
City, state, and ZIP code <input type="checkbox"/>				
Account number (see instructions) <input type="checkbox"/>		6 Bankruptcy (if checked) <input type="checkbox"/>	7 Fair market value of property \$ <input type="checkbox"/>	

Form **1099-C** (keep for your records) Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

CORPORATION'S name, street address, city, state, ZIP code, and telephone no. <input type="checkbox"/>		1 Date of sale or exchange <input type="checkbox"/>	OMB No. 1545-1814 2011 Form 1099-CAP	Changes in Corporate Control and Capital Structure Copy B For Shareholder This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
		2 Aggregate amount rec'd* \$ <input type="checkbox"/>		
		3 No. of shares exchanged <input type="checkbox"/>	4 Classes of stock exchanged <input type="checkbox"/>	
CORPORATION'S federal identification no. <input type="checkbox"/>	SHAREHOLDER'S identification no. <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
SHAREHOLDER'S name <input type="checkbox"/> Street address (including apt. no.) <input type="checkbox"/> City, state, and ZIP code <input type="checkbox"/>				
Account number (see instructions) <input type="checkbox"/>				* You cannot claim a loss based on the amount in box 2. <input type="checkbox"/>

Form **1099-CAP** (keep for your records) Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. <input type="text"/>		1a Total ordinary dividends \$ <input type="text"/>	OMB No. 1545-0110 2011 Form 1099-DIV	Dividends and Distributions
		1b Qualified dividends \$ <input type="text"/>		
		PAYER'S federal identification number <input type="text"/>		
2c Section 1202 gain \$ <input type="text"/>	2d Collectibles (28%) gain \$ <input type="text"/>			
RECIPIENT'S name <input type="text"/> Street address (including apt. no.) <input type="text"/> City, state, and ZIP code <input type="text"/> Account number (see instructions) <input type="text"/>		3 Nondividend distributions \$ <input type="text"/>	4 Federal income tax withheld \$ <input type="text"/>	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
			5 Investment expenses \$ <input type="text"/>	
		6 Foreign tax paid \$ <input type="text"/>	7 Foreign country or U.S. possession	
		8 Cash liquidation distributions \$ <input type="text"/>	9 Noncash liquidation distributions \$ <input type="text"/>	

Form **1099-DIV**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. <input type="text"/>		1 Unemployment compensation \$ <input type="text"/>		OMB No. 1545-0120 2011 Form 1099-G
		2 State or local income tax refunds, credits, or offsets \$ <input type="text"/>		
PAYER'S federal identification number <input type="text"/>	RECIPIENT'S identification number <input type="text"/>	3 Box 2 amount is for tax year <input type="text"/>	4 Federal income tax withheld \$ <input type="text"/>	
RECIPIENT'S name <input type="text"/> Street address (including apt. no.) <input type="text"/> City, state, and ZIP code <input type="text"/>		5 ATAA/RTAA payments \$ <input type="text"/>		6 Taxable grants \$ <input type="text"/>
		7 Agriculture payments \$ <input type="text"/>		8 If checked, box 2 is trade or business income <input checked="" type="checkbox"/>
		9 Market gain \$ <input type="text"/>		
Account number (see instructions) <input type="text"/>		10a State	10b State identification no.	11 State income tax withheld \$ <input type="text"/>

**Certain
Government
Payments**

**Copy B
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-G**

(keep for your records)

Department of the Treasury - Internal Revenue Service



Health Coverage Tax Credit (HCTC) Advance Payments

For Recipient
This is important
tax information
and is being
furnished to the
Internal Revenue
Service.

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. [REDACTED]		Payer's RTN (optional)		OMB No. 1545-0112 2011 Form 1099-INT	Interest Income
		1 Interest income \$ [REDACTED]			
		2 Early withdrawal penalty \$ [REDACTED]			
PAYER'S federal identification number [REDACTED]	RECIPIENT'S identification number [REDACTED]	3 Interest on U.S. Savings Bonds and Treas. obligations \$ [REDACTED]			Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name [REDACTED] Street address (including apt. no.) [REDACTED] City, state, and ZIP code [REDACTED] Account number (see instructions) [REDACTED]		4 Federal income tax withheld \$ [REDACTED]	5 Investment expenses \$ [REDACTED]		
		6 Foreign tax paid \$ [REDACTED]	7 Foreign country or U.S. possession [REDACTED]		
		8 Tax-exempt interest \$ [REDACTED]	9 Specified private activity bond interest \$ [REDACTED]		
		10 Tax-exempt bond CUSIP no. (see instructions) [REDACTED]			

Form **1099-INT** (keep for your records) Department of the Treasury - Internal Revenue Service

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. <input type="checkbox"/>		1 Gross long-term care benefits paid \$ <input type="checkbox"/>		OMB No. 1545-1519 2011 Form 1099-LTC	Long-Term Care and Accelerated Death Benefits
		2 Accelerated death benefits paid \$ <input type="checkbox"/>			
PAYER'S federal identification number <input type="checkbox"/>	POLICYHOLDER'S identification number <input type="checkbox"/>	3 <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount		INSURED'S social security no. <input type="checkbox"/>	Copy B For Policyholder This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.
POLICYHOLDER'S name <input type="checkbox"/> Street address (including apt. no.) <input type="checkbox"/> City, state, and ZIP code <input type="checkbox"/>		INSURED'S name <input type="checkbox"/> Street address (including apt. no.) <input type="checkbox"/> City, state, and ZIP code <input type="checkbox"/>			
Account number (see instructions) <input type="checkbox"/>	4 <input type="checkbox"/> Qualified contract <input type="checkbox"/> (optional)	5 (optional) <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified <input type="checkbox"/>		

Form **1099-LTC**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☐ VOID ☒ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <div></div>		1 Rents \$ <div></div>	OMB No. 1545-0115 2011 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$ <div></div>			
		3 Other income \$ <div></div>	4 Federal income tax withheld \$ <div></div>	Copy 1 For State Tax Department	
PAYER'S federal identification number <div></div>	RECIPIENT'S identification number <div></div>	5 Fishing boat proceeds \$ <div></div>	6 Medical and health care payments \$ <div></div>		
RECIPIENT'S name <div></div> Street address (including apt. no.) <div></div> City, state, and ZIP code <div></div>		7 Nonemployee compensation \$ <div></div>	8 Substitute payments in lieu of dividends or interest \$ <div></div>		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ▶ <div></div>	10 Crop insurance proceeds \$ <div></div>		
		11 <div></div>	12 <div></div>		
Account number (see instructions) <div></div>		13 Excess golden parachute payments \$ <div></div>	14 Gross proceeds paid to an attorney \$ <div></div>		
15a Section 409A deferrals \$ <div></div>	15b Section 409A income \$ <div></div>	16 State tax withheld \$ <div></div>	17 State/Payer's state no. -----	18 State income \$ -----	

Form **1099-MISC**

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. <input type="text"/>		1 Original issue discount for 2011*	OMB No. 1545-0117 2011 Form 1099-OID	Original Issue Discount
		2 Other periodic interest		
PAYER'S federal identification number <input type="text"/>	RECIPIENT'S identification number <input type="text"/>	3 Early withdrawal penalty \$ <input type="text"/>	4 Federal income tax withheld \$ <input type="text"/>	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name <input type="text"/> Street address (including apt. no.) <input type="text"/> City, state, and ZIP code <input type="text"/> Account number (see instructions) <input type="text"/>		5 Description <input type="text"/>		
		6 Original issue discount on U.S. Treasury obligations* \$ <input type="text"/>		
		7 Investment expenses \$ <input type="text"/>		
		* This may not be the correct figure to report on your income tax return. See instructions on the back.		

Form **1099-OID**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. <input type="text"/>		1 Patronage dividends \$ <input type="text"/>	OMB No. 1545-0118 2011 Form 1099-PATR	Taxable Distributions Received From Cooperatives Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		2 Nonpatronage distributions \$ <input type="text"/>			
		3 Per-unit retain allocations \$ <input type="text"/>			
		4 Federal income tax withheld \$ <input type="text"/>			
PAYER'S federal identification number <input type="text"/>	RECIPIENT'S identification number <input type="text"/>				
RECIPIENT'S name <input type="text"/> Street address (including apt. no.) <input type="text"/> City, state, and ZIP code <input type="text"/> Account number (see instructions) <input type="text"/>		5 Redemption of nonqualified notices and retain allocations \$ <input type="text"/>	6 Domestic production activities deduction \$ <input type="text"/>		
					7 Investment credit \$ <input type="text"/>
		8 Work opportunity credit \$ <input type="text"/>	9 Patron's AMT adjustment \$ <input type="text"/>		
		10 Other credits and deductions \$ <input type="text"/>			

Form **1099-PATR**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone number <input checked="" type="checkbox"/>		1 Gross distribution \$ <input checked="" type="checkbox"/>	OMB No. 1545-1760 2011 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530) Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		2 Earnings \$ <input checked="" type="checkbox"/>		
PAYER'S/TRUSTEE'S federal identification no. <input checked="" type="checkbox"/>	RECIPIENT'S social security number <input checked="" type="checkbox"/>	3 Basis \$ <input checked="" type="checkbox"/>	4 Trustee-to-trustee transfer <input checked="" type="checkbox"/>	
RECIPIENT'S name <input checked="" type="checkbox"/> Street address (including apt. no.) <input checked="" type="checkbox"/> City, state, and ZIP code <input checked="" type="checkbox"/> Account number (see instructions) <input checked="" type="checkbox"/>		5 Check one: • Qualified tuition program— Private <input checked="" type="checkbox"/> or State <input checked="" type="checkbox"/> • Coverdell ESA <input checked="" type="checkbox"/> If the fair market value (FMV) is shown below, see Pub. 970 , Tax Benefits for Education, for how to figure earnings.	6 If this box is checked, the recipient is not the designated beneficiary <input checked="" type="checkbox"/>	

Form **1099-Q**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☐ VOID ☒ CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		\$ <input checked="" type="checkbox"/>		<div style="font-size: 2em; font-weight: bold;">2011</div>		
		2a Taxable amount				
		\$ <input checked="" type="checkbox"/>		Form 1099-R		Copy 1 For State, City, or Local Tax Department
		2b Taxable amount not determined <input checked="" type="checkbox"/>		Total distribution <input checked="" type="checkbox"/>		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld		
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$ <input checked="" type="checkbox"/>		\$ <input checked="" type="checkbox"/>		
RECIPIENT'S name <input checked="" type="checkbox"/> Street address (including apt. no.) <input checked="" type="checkbox"/> City, state, and ZIP code <input checked="" type="checkbox"/>		5 Employee contributions / Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		
		\$ <input checked="" type="checkbox"/>		\$ <input checked="" type="checkbox"/>		
		7 Distribution code(s)	IRA/SEP/SIMPLE	8 Other		
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$ <input checked="" type="checkbox"/>	%	
		9a Your percentage of total distribution %		9b Total employee contributions		
				\$ <input checked="" type="checkbox"/>		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 State tax withheld		13 State/Payer's state no.		14 State distribution
\$ <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$				\$
		\$				\$
Account number (see instructions)		15 Local tax withheld		16 Name of locality		17 Local distribution
<input checked="" type="checkbox"/>		\$				\$
		\$				\$

Form **1099-R**

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

FILER'S name, street address, city, state, ZIP code, and telephone no. <input checked="" type="checkbox"/>		1 Date of closing <input checked="" type="checkbox"/>	OMB No. 1545-0997 2011 Form 1099-S	Copy B For Transferor This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.
		2 Gross proceeds \$ <input checked="" type="checkbox"/>		
FILER'S federal identification number <input checked="" type="checkbox"/>	TRANSFEROR'S identification number <input checked="" type="checkbox"/>	3 Address or legal description <input checked="" type="checkbox"/>		
TRANSFEROR'S name <input checked="" type="checkbox"/> Street address (including apt. no.) <input checked="" type="checkbox"/> City, state, and ZIP code <input checked="" type="checkbox"/>		4 Transferor received or will receive property or services as part of the consideration (if checked) . . . ► <input checked="" type="checkbox"/>		
Account or escrow number (see instructions) <input checked="" type="checkbox"/>		5 Buyer's part of real estate tax \$ <input checked="" type="checkbox"/>		

Form **1099-S**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

TRUSTEE'S/PAYER'S name, street address, city, state, and ZIP code <input type="checkbox"/>		OMB No. 1545-1517 2011 Form 1099-SA		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA Copy B For Recipient This information is being furnished to the Internal Revenue Service.
PAYER'S federal identification number <input type="checkbox"/>	RECIPIENT'S identification number <input type="checkbox"/>			
RECIPIENT'S name <input type="checkbox"/> Street address (including apt. no.) <input type="checkbox"/> City, state, and ZIP code <input type="checkbox"/>		3 Distribution code <input type="checkbox"/>	4 FMV on date of death \$ <input type="checkbox"/>	
		5 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA <input type="checkbox"/> MSA <input type="checkbox"/>		
		Account number (see instructions) <input type="checkbox"/>		

Form **1099-SA**

(keep for your records)

Department of the Treasury - Internal Revenue Service

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2011

• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
• SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name <div></div>		Box 2. Beneficiary's Social Security Number <div></div>
Box 3. Benefits Paid in 2011 <div></div>	Box 4. Benefits Repaid to SSA in 2011 <div></div>	Box 5. Net Benefits for 2011 <i>(Box 3 minus Box 4)</i>
DESCRIPTION OF AMOUNT IN BOX 3 <div>Workman's Comp Offset <div></div></div> <div>Retire/disable indicator <div></div></div> <div>SSA/RRB indicator <div></div></div>		DESCRIPTION OF AMOUNT IN BOX 4 <div></div> <div>Box 6. Voluntary Federal Income Tax Withheld <div></div></div> <div>Box 7. Address <div></div></div> <div>Box 8. Claim Number <i>(Use this number if you need to contact SSA.)</i></div>

Form SSA-1099-SM (1-2012)

DO NOT RETURN THIS FORM TO SSA OR IRS

☒ CORRECTED (if checked)










TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code <input checked="" type="checkbox"/>		1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ <input checked="" type="checkbox"/>		OMB No. 1545-0747 2011 Form 5498		IRA Contribution Information
		2 Rollover contributions \$ <input checked="" type="checkbox"/>				
		3 Roth IRA conversion amount \$ <input checked="" type="checkbox"/>		4 Recharacterized contributions \$ <input checked="" type="checkbox"/>		
TRUSTEE'S or ISSUER'S federal identification no. <input checked="" type="checkbox"/>	PARTICIPANT'S social security number <input checked="" type="checkbox"/>	5 Fair market value of account \$ <input checked="" type="checkbox"/>		6 Life insurance cost included in box 1 \$ <input checked="" type="checkbox"/>		Copy B For Participant
PARTICIPANT'S name <input checked="" type="checkbox"/> Street address (including apt. no.) <input checked="" type="checkbox"/> City, state, and ZIP code <input checked="" type="checkbox"/>		7 IRA <input checked="" type="checkbox"/> SEP <input checked="" type="checkbox"/> SIMPLE <input checked="" type="checkbox"/> Roth IRA <input checked="" type="checkbox"/> 8 SEP contributions \$ <input checked="" type="checkbox"/>		9 SIMPLE contributions \$ <input checked="" type="checkbox"/> 10 Roth IRA contributions \$ <input checked="" type="checkbox"/> 11 If checked, required minimum distribution for 2012. <input checked="" type="checkbox"/> 12a RMD date 12b RMD amount \$ 13a Postponed contribution \$ 14a Repayments \$		
				13b Year 13c Code 14b Code		
Account number (see instructions) <input checked="" type="checkbox"/>						

Form **5498**

(keep for your records)

Department of the Treasury - Internal Revenue Service

 CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code 		1 Coverdell ESA contributions \$ 	OMB No. 1545-1815 2011 Form 5498-ESA
		2 Rollover contributions \$ 	
TRUSTEE'S/ISSUER'S federal identification no. 	BENEFICIARY'S social security number 		
BENEFICIARY'S name  Street address (including apt. no.)  City, state, and ZIP code  Account number (see instructions) 			

**Coverdell ESA
Contribution
Information**

**Copy B
For Beneficiary**

The information
in boxes 1 and 2
is being furnished
to the Internal
Revenue Service.

Form **5498-ESA**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Form **5498-SA**

(keep for your records)

Department of the Treasury - Internal Revenue Service

**Schedule K-1
(Form 1065)**

Department of the Treasury
Internal Revenue Service

2011

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

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

► See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
[redacted]

B Partnership's name, address, city, state, and ZIP code
[redacted]

C IRS Center where partnership filed return

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number
[redacted]

F Partner's name, address, city, state, and ZIP code
[redacted]

G ☐ General partner or LLC member-manager ☐ Limited partner or other LLC member

H ☐ Domestic partner ☐ Foreign partner

I What type of entity is this partner? _____

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

K Partner's share of liabilities at year end:

Nonrecourse \$ _____

Qualified nonrecourse financing . . . \$ _____

Recourse \$ _____

L Partner's capital account analysis:

Beginning capital account \$ _____

Capital contributed during the year . . . \$ _____

Current year increase (decrease) . . . \$ _____

Withdrawals & distributions . . . \$ (_____)

Ending capital account \$ _____

☐ Tax basis ☐ GAAP ☐ Section 704(b) book

☐ Other (explain) _____

M Did the partner contribute property with a built-in gain or loss?

☐ Yes ☐ No

If "Yes," attach statement (see instructions)

☐ Final K-1

☒ Amended K-1

651111
OMB No. 1545-0099

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

1	Ordinary business income (loss)	15	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	16	Foreign transactions
4	Guaranteed payments		
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends		
7	Royalties		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	17	Alternative minimum tax (AMT) items
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)	18	Tax-exempt income and nondeductible expenses
11	Other income (loss)		
		19	Distributions
12	Section 179 deduction		
13	Other deductions	20	Other information
14	Self-employment earnings (loss)		

*See attached statement for additional information.

For IRS Use Only

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.

671111

☐ Final K-1

☒ Amended K-1

OMB No. 1545-0130

Part I Information About the Corporation	
A Corporation's employer identification number ■	
B Corporation's name, address, city, state, and ZIP code ■	
C IRS Center where corporation filed return	

Part II Information About the Shareholder	
D Shareholder's identifying number ■	
E Shareholder's name, address, city, state, and ZIP code ■	
F Shareholder's percentage of stock ownership for tax year %	

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss) ■	13	Credits ■
2	Net rental real estate income (loss) ■		
3	Other net rental income (loss) ■		
4	Interest income ■		
5a	Ordinary dividends ■		
5b	Qualified dividends	14	Foreign transactions
6	Royalties ■		
7	Net short-term capital gain (loss) ■		
8a	Net long-term capital gain (loss) ■		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction ■	16	Items affecting shareholder basis
12	Other deductions		
		17	Other information
* See attached statement for additional information.			

Changes to Special Studies Branch Programs

Estate and Gift Programs

Form 706, Estate Study

The 2011 form is still being drafted. Changes will be determined in fall 2011.

Form 706-NA, Nonresident Alien Estate Tax Study

The 2011 form is still being drafted. Changes will be determined in fall 2011.

Form 709, Gift Study

There are no changes to the SOI study for Tax Year 2011.

Form 8939 Study

This is a new, one-time form for Tax Year 2011. Many fields throughout the form are being edited.

Tax-Exempt Organizations Programs

Form 990, 990-EZ, Exempt Organization Study

There are no changes to the SOI study for Form 990 for Tax Year 2011.

For Form 990-EZ, Part V has been expanded to include additional fields in lines 42 through 4. SOI will be editing all of the new fields.

Form 990-PF, Private Foundation Study

There are no changes to the SOI study for Tax Year 2011.

Form 990-T, Exempt Organization Business Income Tax Return Study

Part IV, lines 44a through 44e have been added for Tax Year 2011.

Form 4720, Excise Tax Study

There are no changes to the SOI study for 2011.

Form 5227, Split Interest Trust Information Return

There are no changes to the SOI study for 2011.

STATISTICS OF INCOME PROGRAM DOCUMENTATION

Data Items by Forms and Schedules

PROPOSED TAX YEAR 2011

Changes to Special Studies Branch Programs

Tax-Exempt Bonds Programs

Form 8038, Tax-Exempt Private Activity Bond Study

There are no changes to the SOI study for Tax Year 2011.

Form 8038-G, Tax-Exempt Governmental Obligations Study

Part VI has been expanded to include additional fields in lines 41 through 45. SOI will be editing all of the new fields.

Form 8038-B, Build America Bonds and Recovery Zone Economic Development Bonds Study

This was a one-time form for 2010 and has been discontinued.

Form 8038-CP, Return for Credit Payments to Issuers of Qualified Bonds

There are no changes to the SOI study for Tax Year 2011.

Form 8038-TC, Return for Tax Credit Bonds and Specified Tax Credit Bonds

There are no changes to the SOI study for Tax Year 2011.

Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate

SOI will be editing essentially all data items from this form, which is new for Tax Year 2011.

**United States Estate (and Generation-Skipping
Transfer) Tax Return****Estate of a citizen or resident of the United States (see instructions). To be filed for
decedents dying after December 31, 2010, and before January 1, 2012.**

OMB No. 1545-0015

Part 1—Decedent and Executor	1a Decedent's first name and middle initial (and maiden name, if any)	1b Decedent's last name	2 Decedent's social security no.	
	3a County, state, and ZIP code, or foreign country, of legal residence (domicile) at time of death	3b Year domicile established	4 Date of birth	5 Date of death
		6b Executor's address (number and street including apartment or suite no.; city, town, or post office; state; and ZIP code) and phone no.		
		Phone no.		
	6a Name of executor (see instructions)			
6c Executor's social security number (see instructions)				
7a Name and location of court where will was probated or estate administered	7b Case number			
8 If decedent died testate, check here <input type="checkbox"/> and attach a certified copy of the will.	9 If you extended the time to file this Form 706, check here <input type="checkbox"/>			
10 If Schedule R-1 is attached, check here <input type="checkbox"/>				

Part 2—Tax Computation	1 Total gross estate less exclusion (from Part 5—Recapitulation, item 12)	1		
	2 Tentative total allowable deductions (from Part 5—Recapitulation, item 22)	2		
	3a Tentative taxable estate (before state death tax deduction) (subtract line 2 from line 1)	3a		
	b State death tax deduction	3b		
	c Taxable estate (subtract line 3b from line 3a)	3c		
	4 Adjusted taxable gifts (total taxable gifts (within the meaning of section 2503) made by the decedent after December 31, 1976, other than gifts that are includible in decedent's gross estate (section 2001(b)))	4		
	5 Add lines 3c and 4	5		
	6 Tentative tax on the amount on line 5 from Table A in the instructions	6		
	7 Total gift tax paid or payable with respect to gifts made by the decedent after December 31, 1976. Include gift taxes by the decedent's spouse for such spouse's share of split gifts (section 2513) only if the decedent was the donor of these gifts and they are includible in the decedent's gross estate (see instructions)	7		
	8 Gross estate tax (subtract line 7 from line 6)	8		
	9 Maximum unified credit (applicable credit amount) against estate tax (see instructions)	9		
	10 Adjustment to unified credit (applicable credit amount). (This adjustment may not exceed \$6,000. See instructions.)	10		
	11 Allowable unified credit (applicable credit amount) (subtract line 10 from line 9)	11		
	12 Subtract line 11 from line 8 (but do not enter less than zero)	12		
	13 Credit for foreign death taxes (from Schedule P). (Attach Form(s) 706-CE.)	13		
	14 Credit for tax on prior transfers (from Schedule Q)	14		
	15 Total credits (add lines 13 and 14)	15		
	16 Net estate tax (subtract line 15 from line 12)	16		
	17 Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10)	17		
	18 Total transfer taxes (add lines 16 and 17)	18		
19 Prior payments. Explain in an attached statement	19			
20 Balance due (or overpayment) (subtract line 19 from line 18)	20			

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 the executor is based on all information of which preparer has any knowledge.

Sign Here	Signature of executor	Date		
	Signature of executor	Date		

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.	

Decedent's social security number

Estate of:**Part 3—Elections by the Executor****Please check the "Yes" or "No" box for each question (see instructions).****Note.** Some of these elections may require the posting of bonds or liens.

	Yes	No
1 Do you elect alternate valuation?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Do you elect special-use valuation? If "Yes," you must complete and attach Schedule A-1.	<input type="checkbox"/>	<input type="checkbox"/>
3 Do you elect to pay the taxes in installments as described in section 6166? If "Yes," you must attach the additional information described in the instructions. Note. By electing section 6166, you may be required to provide security for estate tax deferred under section 6166 and interest in the form of a surety bond or a section 6324A lien.	<input type="checkbox"/>	<input type="checkbox"/>
4 Do you elect to postpone the part of the taxes attributable to a reversionary or remainder interest as described in section 6163?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part 4—General Information**(Note.** Please attach the necessary supplemental documents. **You must attach the death certificate.)**
(See instructions)

Authorization to receive confidential tax information under Regs. sec. 601.504(b)(2)(i); to act as the estate's representative before the IRS; and to make written or oral presentations on behalf of the estate if return prepared by an attorney, accountant, or enrolled agent for the executor:

Name of representative (print or type) State Address (number, street, and room or suite no., city, state, and ZIP code)

I declare that I am the ☐ attorney/ ☐ certified public accountant/ ☐ enrolled agent (you must check the applicable box) for the executor and prepared this return for the executor. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above.

Signature CAF number Date Telephone number

1 Death certificate number and issuing authority (attach a copy of the death certificate to this return).**2** Decedent's business or occupation. If retired, check here ☒ and state decedent's former business or occupation.**3** Marital status of the decedent at time of death (see instructions if more than one marriage):

☒ Married

☐ Widow or widower—Name, SSN, and date of death of deceased spouse ☒

☐ Single

☐ Legally separated

☐ Divorced—Date divorce decree became final ☒

Explanation:

4a Surviving spouse's name **4b** Social security number **4c** Amount received (see instructions)**5** Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O) (see instructions).

Name of individual, trust, or estate receiving \$5,000 or more Identifying number Relationship to decedent Amount (see instructions)

All unascertainable beneficiaries and those who receive less than \$5,000 ☒**Total****Please check the "Yes" or "No" box for each question.**

	Yes	No
6 Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate) (see instructions)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7a Have federal gift tax returns ever been filed? If "Yes," please attach copies of the returns, if available, and furnish the following information:	<input type="checkbox"/>	<input type="checkbox"/>
b Period(s) covered 7c Internal Revenue office(s) where filed	<input type="checkbox"/>	<input type="checkbox"/>
8a Was there any insurance on the decedent's life that is not included on the return as part of the gross estate?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Did the decedent own any insurance on the life of another that is not included in the gross estate?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

(continued on next page)

Page 2

Part 4—General Information (continued)

If you answer "Yes" to any of questions 9–16, you must attach additional information as described in the instructions.		Yes	No
9	Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? If "Yes," you must complete and attach Schedule E	<input type="checkbox"/>	<input type="checkbox"/>
10a	Did the decedent, at the time of death, own any interest in a partnership (for example, a family limited partnership), an unincorporated business, or a limited liability company; or own any stock in an inactive or closely held corporation?	<input type="checkbox"/>	<input type="checkbox"/>
b	If "Yes," was the value of any interest owned (from above) discounted on this estate tax return? If "Yes," see the instructions on reporting the total accumulated or effective discounts taken on Schedule F or G	<input type="checkbox"/>	<input type="checkbox"/>
11	Did the decedent make any transfer described in section 2035, 2036, 2037, or 2038? (see the instructions) If "Yes," you must complete and attach Schedule G	<input type="checkbox"/>	<input type="checkbox"/>
12a	Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime?	<input type="checkbox"/>	<input type="checkbox"/>
b	Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship?	<input type="checkbox"/>	<input type="checkbox"/>
c	Was the decedent receiving income from a trust created after October 22, 1986, by a parent or grandparent? If "Yes," was there a GST taxable termination (under section 2612) on the death of the decedent?	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
d	If there was a GST taxable termination (under section 2612), attach a statement to explain. Provide a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee(s).	<input type="checkbox"/>	<input type="checkbox"/>
e	Did the decedent at any time during his or her lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in question 12a or 12b? If "Yes," provide the EIN number for this transferred/sold item. ►	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
13	Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H	<input type="checkbox"/>	<input type="checkbox"/>
14	Did the decedent have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?	<input type="checkbox"/>	<input type="checkbox"/>
15	Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I or a private annuity? If "Yes," you must complete and attach Schedule I	<input type="checkbox"/>	<input type="checkbox"/>
16	Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a pre-deceased spouse under section 2056(b)(7) and which is not reported on this return? If "Yes," attach an explanation	<input type="checkbox"/>	<input type="checkbox"/>

Part 5—Recapitulation

Item number	Gross estate	Alternate value	Value at date of death
1	Schedule A—Real Estate	<input type="checkbox"/>	<input type="checkbox"/>
2	Schedule B—Stocks and Bonds	<input type="checkbox"/>	<input type="checkbox"/>
3	Schedule C—Mortgages, Notes, and Cash	<input type="checkbox"/>	<input type="checkbox"/>
4	Schedule D—Insurance on the Decedent's Life (attach Form(s) 712)	<input type="checkbox"/>	<input type="checkbox"/>
5	Schedule E—Jointly Owned Property (attach Form(s) 712 for life insurance)	<input type="checkbox"/>	<input type="checkbox"/>
6	Schedule F—Other Miscellaneous Property (attach Form(s) 712 for life insurance)	<input type="checkbox"/>	<input type="checkbox"/>
7	Schedule G—Transfers During Decedent's Life (att. Form(s) 712 for life insurance)	<input type="checkbox"/>	<input type="checkbox"/>
8	Schedule H—Powers of Appointment	<input type="checkbox"/>	<input type="checkbox"/>
9	Schedule I—Annuities	<input type="checkbox"/>	<input type="checkbox"/>
10	Total gross estate (add items 1 through 9)	<input type="checkbox"/>	<input type="checkbox"/>
11	Schedule U—Qualified Conservation Easement Exclusion	<input type="checkbox"/>	<input type="checkbox"/>
12	Total gross estate less exclusion (subtract item 11 from item 10). Enter here and on line 1 of Part 2—Tax Computation	<input type="checkbox"/>	<input type="checkbox"/>
Item number	Deductions	Amount	
13	Schedule J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims	<input type="checkbox"/>	<input type="checkbox"/>
14	Schedule K—Debts of the Decedent	<input type="checkbox"/>	<input type="checkbox"/>
15	Schedule K—Mortgages and Liens	<input type="checkbox"/>	<input type="checkbox"/>
16	Total of items 13 through 15	<input type="checkbox"/>	<input type="checkbox"/>
17	Allowable amount of deductions from item 16 (see the instructions for item 17 of the Recapitulation)	<input type="checkbox"/>	<input type="checkbox"/>
18	Schedule L—Net Losses During Administration	<input type="checkbox"/>	<input type="checkbox"/>
19	Schedule L—Expenses Incurred in Administering Property Not Subject to Claims	<input type="checkbox"/>	<input type="checkbox"/>
20	Schedule M—Bequests, etc., to Surviving Spouse	<input type="checkbox"/>	<input type="checkbox"/>
21	Schedule O—Charitable, Public, and Similar Gifts and Bequests	<input type="checkbox"/>	<input type="checkbox"/>
22	Tentative total allowable deductions (add items 17 through 21). Enter here and on line 2 of the Tax Computation	<input type="checkbox"/>	<input type="checkbox"/>

Decedent's social security number

Estate of:

SCHEDULE A—Real Estate

- For jointly owned property that must be disclosed on Schedule E, see instructions.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under section 2035, 2036, 2037, or 2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under section 2041 should be shown on Schedule H.
- If you elect section 2032A valuation, you must complete Schedule A and Schedule A-1.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
Total from continuation schedules or additional sheets attached to this schedule				
TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 1.)				

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Schedule A—Page 4

Decedent's social security number

Estate of:

SCHEDULE A-1 – Section 2032A Valuation**Part 1. Type of Election** (Before making an election, see the checklist in the instructions.):

- ☐ **Protective election (Regulations section 20.2032A-8(b)).** Complete Part 2, line 1, and column A of lines 3 and 4. (see instructions)
- ☐ **Regular election.** Complete all of Part 2 (including line 11, if applicable) and Part 3. (see instructions)

Before completing Schedule A-1, see the instructions for the information and documents that must be included to make a valid election.

The election is not valid unless the agreement (that is, *Part 3. Agreement to Special Valuation Under Section 2032A*):

- Is signed by each qualified heir with an interest in the specially valued property and
- Is attached to this return when it is filed.

Part 2. Notice of Election (Regulations section 20.2032A-8(a)(3))

Note. All real property entered on lines 2 and 3 must also be entered on Schedules A, E, F, G, or H, as applicable.

- 1** Qualified use—check one ☐ Farm used for farming, or
☐ Trade or business other than farming
- 2** Real property used in a qualified use, passing to qualified heirs, and to be specially valued on this Form 706.

A Schedule and item number from Form 706	B Full value (without section 2032A(b)(3)(B) adjustment)	C Adjusted value (with section 2032A (b)(3)(B) adjustment)	D Value based on qualified use (without section 2032A(b)(3)(B) adjustment)
	■	■	■
Totals			

Attach a legal description of all property listed on line 2.

Attach copies of appraisals showing the column B values for all property listed on line 2.

- 3** Real property used in a qualified use, passing to qualified heirs, but not specially valued on this Form 706.

A Schedule and item number from Form 706	B Full value (without section 2032A(b)(3)(B) adjustment)	C Adjusted value (with section 2032A (b)(3)(B) adjustment)	D Value based on qualified use (without section 2032A(b)(3)(B) adjustment)
Totals			

If you checked "Regular election," you must attach copies of appraisals showing the column B values for all property listed on line 3.

(continued on next page)

Schedule A-1 – Page 5

A Schedule and item number from Form 706	B Adjusted value (with section 2032A (b)(3)(B) adjustment)	A (continued) Schedule and item number from Form 706	B (continued) Adjusted value (with section 2032A (b)(3)(B) adjustment)
		“Subtotal” from Col. B, below left	-----
Subtotal		Total adjusted value	

Subtotal

Total adjusted value . .

- 5** Enter the value of the total gross estate as adjusted under section 2032A(b)(3)(A). ▶

6 Attach a description of the method used to determine the special value based on qualified use.

7 Did the decedent and/or a member of his or her family own all property listed on line 2 for at least 5 of the 8 years immediately preceding the date of the decedent's death? ☐ **Yes** ☐ **No**

8 Were there any periods during the 8-year period preceding the date of the decedent's death during which the decedent or a member of his or her family:

	Yes	No
a Did not own the property listed on line 2?		
b Did not use the property listed on line 2 in a qualified use?		
c Did not materially participate in the operation of the farm or other business within the meaning of section 2032A(e)(6)?		

If "Yes" to any of the above, you must attach a statement listing the periods. If applicable, describe whether the exceptions of sections 2032A(b)(4) or (5) are met.

9 Attach affidavits describing the activities constituting material participation and the identity and relationship to the decedent of the material participants.

10 Persons holding interests. Enter the requested information for each party who received any interest in the specially valued property. **(Each of the qualified heirs receiving an interest in the property must sign the agreement, to be found on Part 3 of this Schedule A-1, and the agreement must be filed with this return.)**

	Name	Address		
A				
B				
C				
D				
E				
F				
G				
H				
	Identifying number	Relationship to decedent	Fair market value	Special-use value
A				
B				
C				
D				
E				
F				
G				
H				

- Schedule A-1 — Page 6

Part 3. Agreement to Special Valuation Under Section 2032A

Estate of:	Decedent's social security number
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There cannot be a valid election unless:

- The agreement is executed by each one of the qualified heirs and
- The agreement is included with the estate tax return when the estate tax return is filed.

We (list all qualified heirs and other persons having an interest in the property required to sign this agreement)

being all the qualified heirs and

being all other parties having interests in the property which is qualified real property and which is valued under section 2032A of the Internal Revenue Code, do hereby approve of the election made by
 Executor/Administrator of the estate of
 pursuant to section 2032A to value said property on the basis of the qualified use to which the property is devoted and do hereby enter into this agreement pursuant to section 2032A(d).

The undersigned agree and consent to the application of subsection (c) of section 2032A of the Code with respect to all the property described on Form 706, Schedule A-1, Part 2, line 2, attached to this agreement. More specifically, the undersigned heirs expressly agree and consent to personal liability under subsection (c) of 2032A for the additional estate and GST taxes imposed by that subsection with respect to their respective interests in the above-described property in the event of certain early dispositions of the property or early cessation of the qualified use of the property. It is understood that if a qualified heir disposes of any interest in qualified real property to any member of his or her family, such member may thereafter be treated as the qualified heir with respect to such interest upon filing a Form 706-A, United States Additional Estate Tax Return, and a new agreement.

The undersigned interested parties who are not qualified heirs consent to the collection of any additional estate and GST taxes imposed under section 2032A(c) of the Code from the specially valued property.

If there is a disposition of any interest which passes, or has passed to him or her, or if there is a cessation of the qualified use of any specially valued property which passes or passed to him or her, each of the undersigned heirs agrees to file a Form 706-A, and pay any additional estate and GST taxes due within 6 months of the disposition or cessation.

It is understood by all interested parties that this agreement is a condition precedent to the election of special-use valuation under section 2032A of the Code and must be executed by every interested party even though that person may not have received the estate (or GST) tax benefits or be in possession of such property.

Each of the undersigned understands that by making this election, a lien will be created and recorded pursuant to section 6324B of the Code on the property referred to in this agreement for the adjusted tax differences with respect to the estate as defined in section 2032A(c)(2)(C).

As the interested parties, the undersigned designate the following individual as their agent for all dealings with the Internal Revenue Service concerning the continued qualification of the specially valued property under section 2032A of the Code and on all issues regarding the special lien under section 6324B. The agent is authorized to act for the parties with respect to all dealings with the Service on matters affecting the qualified real property described earlier. This includes the authorization:

- To receive confidential information on all matters relating to continued qualification under section 2032A of the specially valued real property and on all matters relating to the special lien arising under section 6324B;
- To furnish the Internal Revenue Service with any requested information concerning the property;
- To notify the Internal Revenue Service of any disposition or cessation of qualified use of any part of the property;
- To receive, but not to endorse and collect, checks in payment of any refund of Internal Revenue taxes, penalties, or interest;
- To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund; and
- To execute closing agreements under section 7121.

(continued on next page)

Part 3. Agreement to Special Valuation Under Section 2032A *(continued)*

Estate of:	Decedent's social security number
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• Other acts (specify) ► _____

By signing this agreement, the agent agrees to provide the Internal Revenue Service with any requested information concerning this property and to notify the Internal Revenue Service of any disposition or cessation of the qualified use of any part of this property.

Name of Agent	Signature	Address
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The property to which this agreement relates is listed in Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, and in the Notice of Election, along with its fair market value according to section 2031 of the Code and its special-use value according to section 2032A. The name, address, social security number, and interest (including the value) of each of the undersigned in this property are as set forth in the attached Notice of Election.

IN WITNESS WHEREOF, the undersigned have hereunto set their hands at _____,

this _____ day of _____.

SIGNATURES OF EACH OF THE QUALIFIED HEIRS:

Signature of qualified heir	Signature of qualified heir
-----------------------------	-----------------------------

Signature of qualified heir	Signature of qualified heir
-----------------------------	-----------------------------

Signature of qualified heir	Signature of qualified heir
-----------------------------	-----------------------------

Signature of qualified heir	Signature of qualified heir
-----------------------------	-----------------------------

Signature of qualified heir	Signature of qualified heir
-----------------------------	-----------------------------

Signature of qualified heir	Signature of qualified heir
-----------------------------	-----------------------------

Signatures of other interested parties







Signatures of other interested parties

Decedent's social security number

Estate of:

SCHEDULE B—Stocks and Bonds

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

Item number	Description, including face amount of bonds or number of shares and par value for identification. Give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP number or EIN, where applicable	Unit value	Alternate valuation date	Alternate value	Value at date of death
						
Total from continuation schedules (or additional sheets) attached to this schedule						
TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 2.)						

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)









Schedule B—Page 9

Decedent's social security number

Estate of:

SCHEDULE C—Mortgages, Notes, and Cash

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
				
Total from continuation schedules (or additional sheets) attached to this schedule . . .				
TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 3.)				









(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Decedent's social security number

Estate of:

SCHEDULE D—Insurance on the Decedent's Life

You must list all policies on the life of the decedent and attach a Form 712 for each policy.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
				
Total from continuation schedules (or additional sheets) attached to this schedule . . .				
TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 4.)				

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Decedent's social security number

Estate of:

SCHEDULE E—Jointly Owned Property

(If you elect section 2032A valuation, you must complete Schedule E and Schedule A-1.)

PART 1. Qualified Joint Interests—Interests Held by the Decedent and His or Her Spouse as the Only Joint Tenants (Section 2040(b)(2))

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP number or EIN, where applicable	Alternate valuation date	Alternate value	Value at date of death
Total from continuation schedules (or additional sheets) attached to this schedule					
1a	Totals		1a		
1b	Amounts included in gross estate (one-half of line 1a)		1b		

PART 2. All Other Joint Interests**2a** State the name and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached sheet.

Name	Address (number and street, city, state, and ZIP code)
A.	
B.	
C.	

Item number	Enter letter for co-tenant	Description (including alternate valuation date if any). For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP number or EIN, where applicable	Percentage includible	Includible alternate value	Includible value at date of death
Total from continuation schedules (or additional sheets) attached to this schedule						
2b	Total other joint interests			2b		
3	Total includible joint interests (add lines 1b and 2b). Also enter on Part 5—Recapitulation, page 3, at item 5			3		

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Schedule E—Page 12

SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Schedule

(If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

		Yes	No
1	Did the decedent own any works of art, items, or any collections whose artistic or collectible value at date of death exceeded \$3,000? If "Yes," submit full details on this schedule and attach appraisals.		
2	Has the decedent's estate, spouse, or any other person received (or will receive) any bonus or award as a result of the decedent's employment or death? If "Yes," submit full details on this schedule.		
3	Did the decedent at the time of death have, or have access to, a safe deposit box? If "Yes," state location, and if held jointly by decedent and another, state name and relationship of joint depositor.		
If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.			

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP number or EIN, where applicable	Alternate valuation date	Alternate value	Value at date of death
Total from continuation schedules (or additional sheets) attached to this schedule					
TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 6.)					









(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Decedent's social security number

Estate of:

SCHEDULE I—Annuities**Note.** Generally, no exclusion is allowed for the estates of decedents dying after December 31, 1984 (see instructions).**A** Are you excluding from the decedent's gross estate the value of a lump-sum distribution described in section 2039(f)(2) (as in effect before its repeal by the Deficit Reduction Act of 1984)?**Yes** **No**

If "Yes," you must attach the information required by the instructions.

Item number	Description. Show the entire value of the annuity before any exclusions	Alternate valuation date	Includible alternate value	Includible value at date of death
				
Total from continuation schedules (or additional sheets) attached to this schedule . . .				
TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 9.)				

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Schedule I—Page 15

Decedent's social security number

Estate of:

SCHEDULE J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

Note. Do not list expenses of administering property not subject to claims on this schedule. To report those expenses, see instructions.

If executors' commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for federal income tax purposes. They are allowable as an income tax deduction on Form 1041, U.S. Income Tax Return for Estates and Trusts, if a waiver is filed to waive the deduction on Form 706 (see Instructions for Form 1041).

Item number	Description	Expense amount	Total amount
A. Funeral expenses:			
	Total funeral expenses		
B. Administration expenses:			
1	Executors' commissions—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)		
2	Attorney fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)		
3	Accountant fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)		
		Expense amount	
4	Miscellaneous expenses:		
	Total miscellaneous expenses from continuation schedules (or additional sheets) attached to this schedule		
	Total miscellaneous expenses		
TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 13.)			

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Decedent's social security number

Estate of:

SCHEDULE K—Debts of the Decedent, and Mortgages and Liens

Item number	Debts of the Decedent—Creditor and nature of claim, and allowable death taxes	Amount unpaid to date	Amount in contest	Amount claimed as a deduction

Total from continuation schedules (or additional sheets) attached to this schedule

TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 14.)

Item number	Mortgages and Liens—Description	Amount

Total from continuation schedules (or additional sheets) attached to this schedule

TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 15.)

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Schedule K—Page 17

Decedent's social security number

Estate of:

SCHEDULE L—Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims

Item number	Net losses during administration (Note. Do not deduct losses claimed on a federal income tax return.)	Amount

Total from continuation schedules (or additional sheets) attached to this schedule

TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 18.)

Item number	Expenses incurred in administering property not subject to claims. (Indicate whether estimated, agreed upon, or paid.)	Amount

Total from continuation schedules (or additional sheets) attached to this schedule

TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 19.)

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Schedule L—Page 18

Decedent's social security number

Estate of:

SCHEDULE M—Bequests, etc., to Surviving Spouse

	Yes	No
1 Did any property pass to the surviving spouse as a result of a qualified disclaimer? If "Yes," attach a copy of the written disclaimer required by section 2518(b).	1	
2a In what country was the surviving spouse born? _____		
b What is the surviving spouse's date of birth? [REDACTED] _____		
c Is the surviving spouse a U.S. citizen?	2c	
d If the surviving spouse is a naturalized citizen, when did the surviving spouse acquire citizenship? _____		
e If the surviving spouse is not a U.S. citizen, of what country is the surviving spouse a citizen? _____		
3 Election Out of QTIP Treatment of Annuities. Do you elect under section 2056(b)(7)(C)(ii) not to treat as qualified terminable interest property any joint and survivor annuities that are included in the gross estate and would otherwise be treated as qualified terminable interest property under section 2056(b)(7)(C)? (see instructions) . . .	3	

Item number	Description of property interests passing to surviving spouse. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Amount
	QTIP property: [REDACTED]	[REDACTED]
	All other property: [REDACTED]	[REDACTED]
	Total from continuation schedules (or additional sheets) attached to this schedule	[REDACTED]
4	Total amount of property interests listed on Schedule M	4
5a	Federal estate taxes payable out of property interests listed on Schedule M	5a
b	Other death taxes payable out of property interests listed on Schedule M	5b
c	Federal and state GST taxes payable out of property interests listed on Schedule M	5c
d	Add items 5a, 5b, and 5c	5d
6	Net amount of property interests listed on Schedule M (subtract 5d from 4). Also enter on Part 5—Recapitulation, page 3, at item 20	6

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

SCHEDULE O—Charitable, Public, and Similar Gifts and Bequests

		Yes	No
1a	If the transfer was made by will, has any action been instituted to contest or have interpreted any of its provisions affecting the charitable deductions claimed in this schedule? If "Yes," full details must be submitted with this schedule.		
b	According to the information and belief of the person or persons filing this return, is any such action planned? If "Yes," full details must be submitted with this schedule.		
2	Did any property pass to charity as the result of a qualified disclaimer? If "Yes," attach a copy of the written disclaimer required by section 2518(b).		
Item number	Name and address of beneficiary	Character of institution	Amount
Total from continuation schedules (or additional sheets) attached to this schedule			
3	Total	3	
4a	Federal estate tax payable out of property interests listed above	4a	
b	Other death taxes payable out of property interests listed above	4b	
c	Federal and state GST taxes payable out of property interests listed above	4c	
d	Add items 4a, 4b, and 4c	4d	
5	Net value of property interests listed above (subtract 4d from 3). Also enter on Part 5—Recapitulation, page 3, at item 21	5	

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Decedent's social security number

Estate of:

SCHEDULE P—Credit for Foreign Death Taxes

List all foreign countries to which death taxes have been paid and for which a credit is claimed on this return.

If a credit is claimed for death taxes paid to more than one foreign country, compute the credit for taxes paid to one country on this sheet and attach a separate copy of Schedule P for each of the other countries.

The credit computed on this sheet is for the

(Name of death tax or taxes)

imposed in

(Name of country)

Credit is computed under the

(Insert title of treaty or "statute")

Citizenship (nationality) of decedent at time of death

(All amounts and values must be entered in United States money.)

1 Total of estate, inheritance, legacy, and succession taxes imposed in the country named above attributable to property situated in that country, subjected to these taxes, and included in the gross estate (as defined by statute) .	1	
2 Value of the gross estate (adjusted, if necessary, according to the instructions)	2	
3 Value of property situated in that country, subjected to death taxes imposed in that country, and included in the gross estate (adjusted, if necessary, according to the instructions)	3	
4 Tax imposed by section 2001 reduced by the total credits claimed under sections 2010 and 2012 (see instructions)	4	
5 Amount of federal estate tax attributable to property specified at item 3. (Divide item 3 by item 2 and multiply the result by item 4.)	5	
6 Credit for death taxes imposed in the country named above (the smaller of item 1 or item 5). Also enter on line 13 of Part 2—Tax Computation	6	

SCHEDULE Q—Credit for Tax on Prior Transfers**Part 1. Transferor Information**

	Name of transferor	Social security number	IRS office where estate tax return was filed	Date of death
A				
B				
C				

Check here ☐ if section 2013(f) (special valuation of farm, etc., real property) adjustments to the computation of the credit were made (see instructions).

Part 2. Computation of Credit (see instructions)

Item	Transferor			Total A, B, & C
	A	B	C	
1 Transferee's tax as apportioned (from worksheet, (line 7 ÷ line 8) × line 35 for each column) . . .				
2 Transferor's tax (from each column of worksheet, line 20)				
3 Maximum amount before percentage requirement (for each column, enter amount from line 1 or 2, whichever is smaller)				
4 Percentage allowed (each column) (see instructions)	%	%	%	
5 Credit allowable (line 3 × line 4 for each column) .				
6 TOTAL credit allowable (add columns A, B, and C of line 5). Enter here and on line 14 of Part 2—Tax Computation				

SCHEDULE R—Generation-Skipping Transfer Tax

Note. To avoid application of the deemed allocation rules, Form 706 and Schedule R should be filed to allocate the GST exemption to trusts that may later have taxable terminations or distributions under section 2612 even if the form is not required to be filed to report estate or GST tax.

The GST tax is imposed on taxable transfers of interests in property located outside the United States as well as property located inside the United States. (see instructions)

Part 1. GST Exemption Reconciliation (Section 2631) and Section 2652(a)(3) (Special QTIP) Election

You no longer need to check a box to make a section 2652(a)(3) (special QTIP) election. If you list qualifying property in Part 1, line 9 below, you will be considered to have made this election. See instructions for details.					
1	Maximum allowable GST exemption	1			
2	Total GST exemption allocated by the decedent against decedent's lifetime transfers	2			
3	Total GST exemption allocated by the executor, using Form 709, against decedent's lifetime transfers	3			
4	GST exemption allocated on line 6 of Schedule R, Part 2	4			
5	GST exemption allocated on line 6 of Schedule R, Part 3	5			
6	Total GST exemption allocated on line 4 of Schedule(s) R-1	6			
7	Total GST exemption allocated to <i>inter vivos</i> transfers and direct skips (add lines 2–6)	7			
8	GST exemption available to allocate to trusts and section 2032A interests (subtract line 7 from line 1)	8			
9	Allocation of GST exemption to trusts (as defined for GST tax purposes):				
A	B	C	D	E	
Name of trust	Trust's EIN (if any)	GST exemption allocated on lines 2–6, above (see instructions)	Additional GST exemption allocated (see instructions)	Trust's inclusion ratio (optional—see instructions)	
9D Total. May not exceed line 8, above			9D		
10 GST exemption available to allocate to section 2032A interests received by individual beneficiaries (subtract line 9D from line 8). You must attach special-use allocation schedule (see instructions) .				10	

Part 2. Direct Skips Where the Property Interests Transferred Bear the GST Tax on the Direct Skips

[illegible]

(Rev. August 2011)
Department of the Treasury
Internal Revenue Service

Direct Skips From a Trust Payment Voucher

OMB No. 1545-0015

Executor: File one copy with Form 706 and send two copies to the fiduciary. Do not pay the tax shown. See instructions for details.

Fiduciary: See instructions for details. Pay the tax shown on line 6.

Name of trust		Trust's EIN
Name and title of fiduciary	Name of decedent	
Address of fiduciary (number and street)	Decedent's SSN	Service Center where Form 706 was filed
City, state, and ZIP code	Name of executor	
Address of executor (number and street)	City, state, and ZIP code	
Date of decedent's death	Filing due date of Schedule R, Form 706 (with extensions)	

Description of property interests subject to the direct skip	Estate tax value

1	Total estate tax value of all property interests listed above	1	
2	Estate taxes, state death taxes, and other charges borne by the property interests listed above	2	
3	Tentative maximum direct skip from trust (subtract line 2 from line 1)	3	
4	GST exemption allocated	4	
5	Subtract line 4 from line 3	5	
6	GST tax due from fiduciary (divide line 5 by 3.857143). (See instructions if property will not bear the GST tax.)	6	

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

Signature(s) of executor(s)	Date
-----------------------------	------

Date

Signature of fiduciary or officer representing fiduciary	Date
--	------

Instructions for the Trustee

Introduction

Schedule R-1 (Form 706) serves as a payment voucher for the Generation-Skipping Transfer (GST) tax imposed on a direct skip from a trust, which you, the trustee of the trust, must pay. The executor completes the Schedule R-1 (Form 706) and gives you two copies. File one copy and keep one for your records.

How to pay

You can pay by check or money order.

- Make it payable to the “United States Treasury.”
 - Make the check or money order for the amount on line 6 of Schedule R-1.
 - Write “GST Tax” and the trust’s EIN on the check or money order.
-

Signature

You must sign the Schedule R-1 in the space provided.

What to mail

Mail your check or money order and the copy of Schedule R-1 that you signed.

Where to mail

Mail to the Department of the Treasury, Internal Revenue Service Center, Cincinnati, OH 45999.

When to pay

The GST tax is due and payable 9 months after the decedent’s date of death (shown on the Schedule R-1). You will owe interest on any GST tax not paid by that date.

Automatic extension

You have an automatic extension of time to file Schedule R-1 and pay the GST tax. The automatic extension allows you to file and pay by 2 months after the due date (with extensions) for filing the decedent’s Schedule R (shown on the Schedule R-1).

If you pay the GST tax under the automatic extension, you will be charged interest (but no penalties).

Additional information

For more information, see section 2603(a)(2) and the Instructions for Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return.

Decedent's social security number

Estate of:

SCHEDULE U—Qualified Conservation Easement Exclusion**Part 1. Election**

Note. The executor is deemed to have made the election under section 2031(c)(6) if he or she files Schedule U and excludes any qualifying conservation easements from the gross estate.

Part 2. General Qualifications

- 1 Describe the land subject to the qualified conservation easement (see instructions) _____
- 2 Did the decedent or a member of the decedent's family own the land described above during the 3-year period ending on the date of the decedent's death? ☐ Yes ☐ No
- 3 Describe the conservation easement with regard to which the exclusion is being claimed (see instructions). _____

Part 3. Computation of Exclusion

4	Estate tax value of the land subject to the qualified conservation easement (see instructions)	4		
5	Date of death value of any easements granted prior to decedent's death and included on line 10 below (see instructions)	5		
6	Add lines 4 and 5	6		
7	Value of retained development rights on the land (see instructions)	7		
8	Subtract line 7 from line 6	8		
9	Multiply line 8 by 30% (.30)	9		
10	Value of qualified conservation easement for which the exclusion is being claimed (see instructions)	10		
11	Divide line 10 by line 8. Figure to 3 decimal places (for example, ".123")	11		
12	Subtract line 11 from .300. Enter the answer in hundredths by rounding any thousandths up to the next higher hundredth (that is, .030 = .03, but .031 = .04)	12		
13	Multiply line 12 by 2	13		
14	Subtract line 13 from .40	14		
15	Deduction under section 2055(f) for the conservation easement (see instructions)	15		
16	Amount of indebtedness on the land (see instructions)	16		
17	Total reductions in value (add lines 7, 15, and 16)	17		
18	Net value of land (subtract line 17 from line 4)	18		
19	Multiply line 18 by line 14	19		
20	Enter the smaller of line 19 or the exclusion limitation (see instructions). Also enter this amount on item 11, Part 5—Recapitulation, page 3	20		

Schedule U—Page 27

Decedent's social security number

Continuation of Schedule

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN.	Unit value (Sch. B, E, or G only)	Alternate valuation date	Alternate value	Value at date of death or amount deductible
TOTAL. (Carry forward to main schedule.)					

United States Estate (and Generation-Skipping Transfer) Tax Return
Estate of nonresident not a citizen of the United States
To be filed for decedents dying after December 31, 2009.
▶ See instructions.

OMB No. 1545-0531

Attach supplemental documents and translations. Show amounts in U.S. dollars.

Part I Decedent, Executor, and Attorney

1a Decedent's first (given) name and middle initial		b Decedent's last (family) name		2 U.S. taxpayer ID number (if any)	
3 Place of death		4 Domicile at time of death		5 Citizenship (nationality)	
6 Date of death		7a Date of birth		b Place of birth	
8 Business or occupation		9a Name of executor		10a Name of attorney for estate	
In United States		b Address		b Address	
Outside United States		11a Name of executor		12a Name of attorney for estate	
b Address		b Address		b Address	

Part II Tax Computation

1 Taxable estate from Schedule B, line 9	1	
2 Total taxable gifts of tangible or intangible property located in the U.S., transferred (directly or indirectly) by the decedent after December 31, 1976, and not included in the gross estate (see section 2511)	2	
3 Total. Add lines 1 and 2	3	
4 Tentative tax on the amount on line 3 (see instructions)	4	
5 Tentative tax on the amount on line 2 (see instructions)	5	
6 Gross estate tax. Subtract line 5 from line 4	6	
7 Unified credit. Enter smaller of line 6 amount or maximum allowed (see instructions)	7	
8 Balance. Subtract line 7 from line 6	8	
9 Other credits (see instructions)	9	
10 Credit for tax on prior transfers. Attach Schedule Q, Form 706	10	
11 Total. Add lines 9 and 10	11	
12 Net estate tax. Subtract line 11 from line 8	12	
13 Total generation-skipping transfer tax. Attach Schedule R, Form 706	13	
14 Total transfer taxes. Add lines 12 and 13	14	
15 Earlier payments. See instructions and attach explanation	15	
16 Balance due. Subtract line 15 from line 14 (see instructions)	16	

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. I understand that a complete return requires listing all property constituting the part of the decedent's gross estate (as defined by the statute) situated in the United States. I (executor) understand that if any other person files a Form 8939 or Form 706 (or Form 706-NA) with respect to this decedent or estate, that my name and address will be shared with such person, and I (executor) also hereby request the IRS share with me the name and address of any other person who files a Form 8939 or Form 706 (or Form 706-NA) with respect to this decedent or estate. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge.

Sign Here

Signature of executor	Date
Signature of executor	Date

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

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10145K

Form **706-NA** (Rev. 7-2011)

Part III General Information

	Yes	No		Yes	No
1a Did the decedent die testate?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7 Did the decedent make any transfer (of property that was located in the United States at either the time of the transfer or the time of death) described in sections 2035, 2036, 2037, or 2038 (see the instructions for Form 706, Schedule G)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Were letters testamentary or of administration granted for the estate?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>If "Yes," attach Schedule G, Form 706.</i>	<input type="checkbox"/>	<input type="checkbox"/>
<i>If granted to persons other than those filing the return, include names and addresses on page 1.</i>	<input type="checkbox"/>	<input type="checkbox"/>			
2 Did the decedent, at the time of death, own any:			8 At the date of death, were there any trusts in existence that were created by the decedent and that included property located in the United States either when the trust was created or when the decedent died? . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
a Real property located in the United States? .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>If "Yes," attach Schedule G, Form 706.</i>	<input type="checkbox"/>	<input type="checkbox"/>
b U.S. corporate stock?	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
c Debt obligations of (1) a U.S. person, or (2) the United States, a state or any political subdivision, or the District of Columbia? .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9 At the date of death, did the decedent:		
d Other property located in the United States? .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	a Have a general power of appointment over any property located in the United States? .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Was the decedent engaged in business in the United States at the date of death?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	b Or, at any time, exercise or release the power? <i>If "Yes" to either a or b, attach Schedule H, Form 706.</i>	<input type="checkbox"/>	<input type="checkbox"/>
4 At the date of death, did the decedent have access, personally or through an agent, to a safe deposit box located in the United States? .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10a Have federal gift tax returns ever been filed? .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5 At the date of death, did the decedent own any property located in the United States as a joint tenant with right of survivorship; as a tenant by the entirety; or, with surviving spouse, as community property?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	b Periods covered ►		
<i>If "Yes," attach Schedule E, Form 706.</i>	<input type="checkbox"/>	<input type="checkbox"/>	c IRS offices where filed ►		
6a Had the decedent ever been a citizen or resident of the United States (see instructions)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11 Does the gross estate in the United States include any interests in property transferred to a "skip person" as defined in the instructions to Schedule R of Form 706?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b If "Yes," did the decedent lose U.S. citizenship or residency within 10 years of death? (see instructions)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>If "Yes," attach Schedules R and/or R-1, Form 706.</i>	<input type="checkbox"/>	<input type="checkbox"/>

Schedule A. Gross Estate in the United States (see instructions)

Do you elect to value the decedent's gross estate at a date or dates after the decedent's death (as authorized by section 2032)? ► ☒ Yes ☐ No

To make the election, you must check this box "Yes." If you check "Yes," complete **all** columns. If you check "No," complete columns (a), (b), and (e); you may leave columns (c) and (d) blank or you may use them to expand your column (b) description.

(a) Item no.	(b) Description of property and securities For securities, give CUSIP number	(c) Alternate valuation date	(d) Alternate value in U.S. dollars	(e) Value at date of death in U.S. dollars
1	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
(If you need more space, attach additional sheets of same size.)			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Total			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Schedule B. Taxable Estate**Caution. You must document lines 2 and 4 for the deduction on line 5 to be allowed.**

1 Gross estate in the United States (Schedule A total)	1	<input checked="" type="checkbox"/>
2 Gross estate outside the United States (see instructions)	2	<input type="checkbox"/>
3 Entire gross estate wherever located. Add amounts on lines 1 and 2	3	<input checked="" type="checkbox"/>
4 Amount of funeral expenses, administration expenses, decedent's debts, mortgages and liens, and losses during administration. Attach itemized schedule. (see instructions)	4	<input checked="" type="checkbox"/>
5 Deduction for expenses, claims, etc. Divide line 1 by line 3 and multiply the result by line 4	5	<input checked="" type="checkbox"/>
6 Charitable deduction (attach Schedule O, Form 706) and marital deduction (attach Schedule M, Form 706, and computation)	6	<input checked="" type="checkbox"/>
7 State death tax deduction (see instructions)	7	<input type="checkbox"/>
8 Total deductions. Add lines 5, 6, and 7	8	<input type="checkbox"/>
9 Taxable estate. Subtract line 8 from line 1. Enter here and on line 1 of Part II	9	<input checked="" type="checkbox"/>

**United States Gift (and Generation-Skipping
Transfer) Tax Return**

(For gifts made during calendar year 2011)

▶ See instructions.

OMB No. 1545-0020

2011**Part 1—General Information**

1 Donor's first name and middle initial	2 Donor's last name	3 Donor's social security number
4 Address (number, street, and apartment number)	5 Legal residence (domicile)	
6 City, state, and ZIP code	7 Citizenship (see instructions)	
8 If the donor died during the year, check here ▶ and enter date of death	Yes	No
9 If you extended the time to file this Form 709, check here ▶		
10 Enter the total number of donees listed on Schedule A. Count each person only once. ▶		
11a Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 11b		
b If the answer to line 11a is "Yes," has your address changed since you last filed Form 709 (or 709-A)?		
12 Gifts by husband or wife to third parties. Do you consent to have the gifts (including generation-skipping transfers) made by you and by your spouse to third parties during the calendar year considered as made one-half by each of you? (See instructions.) (If the answer is "Yes," the following information must be furnished and your spouse must sign the consent shown below. If the answer is "No," skip lines 13–18 and go to Schedule A.)		
13 Name of consenting spouse	14 SSN	
15 Were you married to one another during the entire calendar year? (see instructions)		
16 If 15 is "No," check whether <input type="checkbox"/> married <input type="checkbox"/> divorced or <input type="checkbox"/> widowed/deceased, and give date (see instructions) ▶		
17 Will a gift tax return for this year be filed by your spouse? (If "Yes," mail both returns in the same envelope.)		
18 Consent of Spouse. I consent to have the gifts (and generation-skipping transfers) made by me and by my spouse to third parties during the calendar year considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent.		
Consenting spouse's signature ▶		Date ▶

1 Enter the amount from Schedule A, Part 4, line 11	1	
2 Enter the amount from Schedule B, line 3	2	
3 Total taxable gifts. Add lines 1 and 2	3	
4 Tax computed on amount on line 3 (see <i>Table for Computing Gift Tax</i> in instructions)	4	
5 Tax computed on amount on line 2 (see <i>Table for Computing Gift Tax</i> in instructions)	5	
6 Balance. Subtract line 5 from line 4	6	
7 Maximum unified credit (see instructions)	7	
8 Enter the unified credit against tax allowable for all prior periods (from Sch. B, line 1, col. C)	8	
9 Balance. Subtract line 8 from line 7. Do not enter less than zero	9	
10 Enter 20% (.20) of the amount allowed as a specific exemption for gifts made after September 8, 1976, and before January 1, 1977 (see instructions)	10	
11 Balance. Subtract line 10 from line 9. Do not enter less than zero	11	
12 Unified credit. Enter the smaller of line 6 or line 11	12	
13 Credit for foreign gift taxes (see instructions)	13	
14 Total credits. Add lines 12 and 13	14	
15 Balance. Subtract line 14 from line 6. Do not enter less than zero	15	
16 Generation-skipping transfer taxes (from Schedule C, Part 3, col. H, Total)	16	
17 Total tax. Add lines 15 and 16	17	
18 Gift and generation-skipping transfer taxes prepaid with extension of time to file	18	
19 If line 18 is less than line 17, enter balance due (see instructions)	19	
20 If line 18 is greater than line 17, enter amount to be refunded	20	

Attach check or money order here.	Sign Here	Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than donor) is based on all information of which preparer has any knowledge.			
		<div style="border: 1px solid black; padding: 5px;"> May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No </div>			
		Signature of donor _____ Date _____			
	Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	Firm's name ▶	Firm's EIN ▶		Phone no.	
	Firm's address ▶				

SCHEDULE A Computation of Taxable Gifts (Including transfers in trust) (see instructions)**A** Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation Yes ☐ No ☐**B** ☐ Check here if you elect under section 529(c)(2)(B) to treat any transfers made this year to a qualified tuition program as made ratably over a 5-year period beginning this year. See instructions. Attach explanation.**Part 1—Gifts Subject Only to Gift Tax.** Gifts less political organization, medical, and educational exclusions. (see instructions)

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
1							

Gifts made by spouse — complete **only** if you are splitting gifts with your spouse and he/she also made gifts.

Total of Part 1. Add amounts from Part 1, column H ▶**Part 2—Direct Skips.** Gifts that are direct skips and are subject to both gift tax and generation-skipping transfer tax. You must list the gifts in chronological order.

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C 2632(b) election out	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
1							

Gifts made by spouse — complete **only** if you are splitting gifts with your spouse and he/she also made gifts.

Total of Part 2. Add amounts from Part 2, column H ▶**Part 3—Indirect Skips.** Gifts to trusts that are currently subject to gift tax and may later be subject to generation-skipping transfer tax. You must list these gifts in chronological order.

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C 2632(c) election	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
1							

Gifts made by spouse — complete **only** if you are splitting gifts with your spouse and he/she also made gifts.

Total of Part 3. Add amounts from Part 3, column H ▶

(If more space is needed, attach additional sheets of same size.)

Form **709** (2011)

Part 4—Taxable Gift Reconciliation

1	Total value of gifts of donor. Add totals from column H of Parts 1, 2, and 3	1			
2	Total annual exclusions for gifts listed on line 1 (see instructions)	2			
3	Total included amount of gifts. Subtract line 2 from line 1	3			
Deductions (see instructions)					
4	Gifts of interests to spouse for which a marital deduction will be claimed, based on item numbers of Schedule A	4			
5	Exclusions attributable to gifts on line 4	5			
6	Marital deduction. Subtract line 5 from line 4	6			
7	Charitable deduction, based on item nos. less exclusions	7			
8	Total deductions. Add lines 6 and 7	8			
9	Subtract line 8 from line 3	9			
10	Generation-skipping transfer taxes payable with this Form 709 (from Schedule C, Part 3, col. H, Total)	10			
11	Taxable gifts. Add lines 9 and 10. Enter here and on page 1, Part 2—Tax Computation, line 1	11			

Terminable Interest (QTIP) Marital Deduction. (See instructions for Schedule A, Part 4, line 4.)

If a trust (or other property) meets the requirements of qualified terminable interest property under section 2523(f), and:

a. The trust (or other property) is listed on Schedule A, and

b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule A, Part 4, line 4, then the donor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under section 2523(f).

If less than the entire value of the trust (or other property) that the donor has included in Parts 1 and 3 of Schedule A is entered as a deduction on line 4, the donor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) listed in Parts 1 and 3 of Schedule A.

If you make the QTIP election, the terminable interest property involved will be included in your spouse's gross estate upon his or her death (section 2044). See instructions for line 4 of Schedule A. If your spouse disposes (by gift or otherwise) of all or part of the qualifying life income interest, he or she will be considered to have made a transfer of the entire property that is subject to the gift tax. See *Transfer of Certain Life Estates Received From Spouse* in the instructions.

12 Election Out of QTIP Treatment of Annuities

☐ Check here if you elect under section 2523(f)(6) **not** to treat as qualified terminable interest property any joint and survivor annuities that are reported on Schedule A and would otherwise be treated as qualified terminable interest property under section 2523(f). See instructions. Enter the item numbers from Schedule A for the annuities for which you are making this election ►

SCHEDULE B Gifts From Prior Periods

If you answered "Yes" on line 11a of page 1, Part 1, see the instructions for completing Schedule B. If you answered "No," skip to the Tax Computation on page 1 (or Schedule C, if applicable). See instructions for recalculation of the column C amounts. Attach calculations.

A Calendar year or calendar quarter (see instructions)	B Internal Revenue office where prior return was filed	C Amount of unified credit against gift tax for periods after December 31, 1976	D Amount of specific exemption for prior periods ending before January 1, 1977	E Amount of taxable gifts
1	Totals for prior periods	1		
2	Amount, if any, by which total specific exemption, line 1, column D is more than \$30,000	2		
3	Total amount of taxable gifts for prior periods. Add amount on line 1, column E and amount, if any, on line 2. Enter here and on page 1, Part 2—Tax Computation, line 2	3		

(If more space is needed, attach additional sheets of same size.)

Form **709** (2011)

SCHEDULE C Computation of Generation-Skipping Transfer Tax

Note. Inter vivos direct skips that are completely excluded by the GST exemption must still be fully reported (including value and exemptions claimed) on Schedule C.

Part 1 – Generation-Skipping Transfers

[illegible]

Part 2—GST Exemption Reconciliation (Section 2631) and Section 2652(a)(3) Election

Check here ☐ if you are making a section 2652(a)(3) (special QTIP) election (see instructions)

Enter the item numbers from Schedule A of the gifts for which you are making this election ►

1	Maximum allowable exemption (see instructions)	1	
2	Total exemption used for periods before filing this return	2	
3	Exemption available for this return. Subtract line 2 from line 1	3	
4	Exemption claimed on this return from Part 3, column C total, below	4	
5	Automatic allocation of exemption to transfers reported on Schedule A, Part 3 (see instructions)	5	
6	Exemption allocated to transfers not shown on line 4 or 5, above. You must attach a "Notice of Allocation." (see instructions)	6	
7	Add lines 4, 5, and 6	7	
8	Exemption available for future transfers. Subtract line 7 from line 3	8	

Part 3—Tax Computation

A Item No. (from Schedule C, Part 1)	B Net transfer (from Schedule C, Part 1, col. D)	C GST Exemption Allocated	D Divide col. C by col. B	E Inclusion Ratio (Subtract col. D from 1.000)	F Maximum Estate Tax Rate	G Applicable Rate (multiply col. E by col. F)	H Generation-Skipping Transfer Tax (multiply col. B by col. G)
1					35% (.35)		
					35% (.35)		
					35% (.35)		
					35% (.35)		
					35% (.35)		
					35% (.35)		
Gifts made by spouse (for gift splitting only)							
					35% (.35)		
					35% (.35)		
					35% (.35)		
					35% (.35)		
					35% (.35)		
					35% (.35)		
Total exemption claimed. Enter here and on Part 2, line 4, above. May not exceed Part 2, line 3, above			Total generation-skipping transfer tax. Enter here; on page 3, Schedule A, Part 4, line 10; and on page 1, Part 2—Tax Computation, line 16				

(If more space is needed, attach additional sheets of same size.)

Form **709** (2011)

Form **8939**Department of the Treasury
Internal Revenue Service**Allocation of Increase in Basis for Property
Acquired From a Decedent**File separately. Do NOT file with Form 1040. See below for filing address.
To be filed for decedents dying after December 31, 2009, and before January 1, 2011.

OMB No. 1545-2203

2010If this is an amended Form 8939, check here ☐ If filing this Form 8939 revokes a timely and otherwise valid section 1022 election, check here ☐

Part 1—Decedent and Executor	1a Decedent's first (given) name and middle initial (and maiden name, if any)	1b Decedent's last (family) name	2 Decedent's Social Security No.	
	3 County, state, and ZIP code, or foreign country, of legal residence (domicile) at time of death	4 Check if decedent was a nonresident and was not a citizen of the U.S. See instructions. If checked, enter nationality (citizenship)	5 Date of death	
	6a Name of executor (see instructions)	6b Executor's address (number and street including apartment or suite number; city, town, or post office; state; and ZIP code) and phone number Phone no. ()		
	6c Executor's social security number (see instructions)			
Part 2—Basis Allocation Computation	7 Marital status of the decedent at time of death: <input type="checkbox"/> Married <input type="checkbox"/> Widow or widower— Name, SSN, and date of death of deceased spouse ▶ <input type="checkbox"/> Single <input type="checkbox"/> Legally separated <input type="checkbox"/> Divorced— Date divorce decree became final ▶			
	8a Surviving spouse's name		8b Spouse's social security number	
	9 Individuals (other than the surviving spouse), trusts, estates, or other entities who acquired property from the estate (see instructions).			
	Name of individual, trust, estate, or other entity		Taxpayer identification number	
10 Built-in loss (see instructions)	10			
11 Capital loss carryforward (see instructions)	11			
12 Net operating loss carryforward (see instructions)	12			
12a Add lines 10, 11, and 12 (see instructions)	12a			
12b Enter \$1,300,000 or \$60,000 (see instructions)	12b			
12c General Basis Increase. Add the amounts on line 12a and line 12b (see instructions)	12c			
13 Enter the total amount of General Basis Increase allocated on all Schedules A line 4B, column (e)(i) (see instructions)	13			
14 Enter the total amount of Spousal Property Basis Increase allocated on all Schedules A line 4B, column (e)(ii) (see instructions)	14			

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. I (executor) understand that if any other person files a Form 8939 or Form 706 (or Form 706-NA) with respect to this decedent or estate, that my name and address will be shared with such person, and I (executor) also hereby request the IRS share with me the name and address of any person who files a Form 8939 or Form 706 (or Form 706-NA) with respect to this decedent or estate. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge.

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

Send Form 8939 (including accompanying schedules and statements) to: Internal Revenue Service, Estate & Gift Stop 824G, 201 W. Rivercenter Blvd., Covington, KY 41011

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions for this form.

Cat. No. 37755W

Form **8939** (2010)

Department of the Treasury
Internal Revenue Service

Recipients of Schedule A: For more information and details on the information shown on this schedule, see the instructions for Form 8939 and www.irs.gov/form8939.

Estate of:

Decedent's Social Security Number

Number of

Complete a separate Schedule A for each recipient of property, including the decedent's estate. See instructions.

1a Name of executor

1b Executor's address (number and street including apartment or suite number; city, town, or post office; state; and ZIP code) and phone number.

1c Estate's taxpayer identification number (TIN)

Phone no. ()

2a Name and address of recipient

2b Recipient's taxpayer identification number (TIN)

3 For all property acquired from the decedent by the recipient named in line 2a the basis of which at the date of death is greater than or equal to its fair market value at the date of death, provide the following information. See instructions.

Item No.	(a) Description of property	(b) Date decedent acquired property	(c) Adjusted basis at death	(d) FMV at death	(e) Amount of gain that would be ordinary income
3A Totals from continuation schedules (or additional sheets) attached to this schedule					

(If more space is needed, attach the continuation schedule at the end of this Form).

4 For all property acquired from the decedent by the recipient named in line 2a the basis of which at the date of death is less than fair market value at the date of death, provide the following information. By checking the box in column (e)(ii) on line 4 for each item of property that was sold prior to distribution and to which I am allocating Spousal Property Basis Increase, I hereby certify in accordance with section 4.02(3) of Revenue Procedure 2011-41 that all of the net proceeds from the sale of such property or property interest to which Spousal Property Basis Increase has been allocated will be distributed to or for the benefit of the surviving spouse in a manner that would qualify property as qualified spousal property, as defined in section 1022(c)(3). See instructions.

[illegible]

* The sum of the amounts in columns (e)(i) and (e)(ii) on each line cannot exceed the difference between the amounts in columns (c) and (d) on that line.

Number of

[illegible]

Estate of:	Decedent's Social Security Number	Number of
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SCHEDULE R—GENERATION-SKIPPING TAX EXEMPTION

Part 1. GST Exemption

1 Maximum allowable GST exemption	1	
2 Total GST exemption allocated by the decedent to decedent's lifetime transfers	2	
3 Total GST exemption allocated by the executor, using Form 709, to decedent's lifetime transfers	3	
4 GST exemption allocated on line 4 of Schedule R, Part 2	4	
5 Total GST exemption allocated on line 4 of Schedule(s) R-1	5	
6 Total GST exemption allocated to <i>inter vivos</i> transfers and direct skips (add lines 2–5)	6	
7 GST exemption available to allocate to trusts (subtract line 6 from line 1)	7	
8 Allocation of GST exemption to trusts (as defined for GST tax purposes):		

A Name of trust	B Trust's EIN (if any)	C GST exemption allocated on lines 2–5, above (see instructions)	D Additional GST exemption allocated (see instructions)	E Trust's inclusion ratio (optional—see instructions)
8D Total. May not exceed line 7, above			8D	

Estate of:

Part 2. Direct Skips

[illegible]

Schedule R—Page 4

Department of the Treasury
Internal Revenue Service

Executor: File one copy with Form 8939 and send two copies to the fiduciary. Do not pay any tax. See instructions for details.

Fiduciary: See instructions for details.

Name of trust		Trust's EIN
Name and title of fiduciary	Name of decedent	
Address of fiduciary (number and street)	Decedent's SSN	
City, state, and ZIP code	Name of executor	
Address of executor (number and street)	City, state, and ZIP code	
Date of decedent's death		

Description of property interests subject to the direct skip	Value

1	Total value of all property interests listed above	1	
2	State death taxes and other charges borne by the property interests listed above	2	
3	Tentative maximum direct skip from trust (subtract line 2 from line 1)	3	
4	GST exemption allocated	4	
5	Subtract line 4 from line 3	5	

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2011**Open to Public
Inspection**

A For the 2011 calendar year, or tax year beginning		, 2011, and ending		, 20	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input checked="" type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization			D Employer identification number	
	Doing Business As				
	Number and street (or P.O. box if mail is not delivered to street address)			Room/suite	
	City or town, state or country, and ZIP + 4				
F Name and address of principal officer:			G Gross receipts \$		
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶		
J Website: ▶			L Year of formation: ▶		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			M State of legal domicile: ▶		

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: _____		
	2	Check this box <input checked="" type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	
	5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	
	6	Total number of volunteers (estimate if necessary)	6	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	
b	Net unrelated business taxable income from Form 990-T, line 34	7b		
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)		
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		
19	Revenue less expenses. Subtract line 18 from line 12			
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)		
	22	Net assets or fund balances. Subtract line 21 from line 20		

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	Type or print name and title				
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.

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☐

- 1** Briefly describe the organization's mission: [REDACTED]
-
-
-
- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☐ No
If "Yes," describe these new services on Schedule O.
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☐ No
If "Yes," describe these changes on Schedule O.
- 4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

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4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

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4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

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4d Other program services (Describe in Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **▶**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12 a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input checked="" type="checkbox"/>	<input type="checkbox"/>
14 a Did the organization maintain an office, employees, or agents outside of the United States?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	<input checked="" type="checkbox"/>	<input type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	<input checked="" type="checkbox"/>	<input type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	<input checked="" type="checkbox"/>	<input type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	<input checked="" type="checkbox"/>	<input type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	<input checked="" type="checkbox"/>	<input type="checkbox"/>
20 a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):	<input type="checkbox"/>	<input type="checkbox"/>
28a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
28b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
35b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		
4b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response to any question in this Part VI ☐

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a <input type="text" value=""/>		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
b Enter the number of voting members included in line 1a, above, who are independent 1b <input type="text" value=""/>		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2	<input checked="" type="checkbox"/>	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? 3	<input checked="" type="checkbox"/>	
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4	<input checked="" type="checkbox"/>	
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5	<input checked="" type="checkbox"/>	
6 Did the organization have members or stockholders? 6	<input checked="" type="checkbox"/>	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a	<input checked="" type="checkbox"/>	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b	<input checked="" type="checkbox"/>	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8a	<input checked="" type="checkbox"/>	
b Each committee with authority to act on behalf of the governing body? 8b	<input checked="" type="checkbox"/>	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O 9	<input checked="" type="checkbox"/>	

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates? 10a	<input checked="" type="checkbox"/>	
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b	<input checked="" type="checkbox"/>	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a	<input checked="" type="checkbox"/>	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a	<input checked="" type="checkbox"/>	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b	<input checked="" type="checkbox"/>	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done 12c	<input checked="" type="checkbox"/>	
13 Did the organization have a written whistleblower policy? 13	<input checked="" type="checkbox"/>	
14 Did the organization have a written document retention and destruction policy? 14	<input checked="" type="checkbox"/>	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official 15a	<input checked="" type="checkbox"/>	
b Other officers or key employees of the organization 15b	<input checked="" type="checkbox"/>	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16a	<input checked="" type="checkbox"/>	
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b	<input checked="" type="checkbox"/>	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ►

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☒ Own website ☒ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ►

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) _____										
(2) _____										
(3) _____										
(4) _____										
(5) _____										
(6) _____										
(7) _____										
(8) _____										
(9) _____										
(10) _____										
(11) _____										
(12) _____										
(13) _____										
(14) _____										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **2**

- 3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* **3**
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual* **4**
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person* **5**

	Yes	No
3		
4		
5		

Section B. Independent Contractors

- 1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

- 2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **2**

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f: \$					
	h	Total. Add lines 1a-1f ▶					
Program Service Revenue	Business Code						
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue .					
	g	Total. Add lines 2a-2f ▶					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶					
	4	Income from investment of tax-exempt bond proceeds ▶					
	5	Royalties ▶					
	6a	(i) Real	(ii) Personal				
		Gross rents					
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss) ▶					
	7a	(i) Securities	(ii) Other				
		Gross amount from sales of assets other than inventory					
	b	Less: cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss) ▶					
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 a					
	b	Less: direct expenses b					
	c	Net income or (loss) from fundraising events . . ▶					
	9a	Gross income from gaming activities. See Part IV, line 19 a					
	b	Less: direct expenses b					
	c	Net income or (loss) from gaming activities . . ▶					
	10a	Gross sales of inventory, less returns and allowances a					
b		Less: cost of goods sold b					
c	Net income or (loss) from sales of inventory . . ▶						
Miscellaneous Revenue			Business Code				
11a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d ▶						
12	Total revenue. See instructions. ▶						

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Check if Schedule O contains a response to any question in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a _____				
b _____				
c _____				
d _____				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e				
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing		1	
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)		16		
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25		26	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances		33	
34 Total liabilities and net assets/fund balances		34		

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Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	
2	Total expenses (must equal Part IX, column (A), line 25)	2	
3	Revenue less expenses. Subtract line 2 from line 1	3	
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	<input type="checkbox"/>	<input type="checkbox"/>
b Were the organization's financial statements audited by an independent accountant?	<input type="checkbox"/>	<input type="checkbox"/>
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	<input type="checkbox"/>	<input type="checkbox"/>
d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	<input type="checkbox"/>	<input type="checkbox"/>
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	<input type="checkbox"/>	<input type="checkbox"/>

Form **990** (2011)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2011

**Open to Public
Inspection**

Name of the organization

Employer identification number

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I **b** ☐ Type II **c** ☐ Type III—Functionally integrated **d** ☐ Type III—Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in **(ii)** and **(iii)** below, the governing body of the supported organization?

	Yes	No
11g(i)	<input type="checkbox"/>	<input type="checkbox"/>
11g(ii)	<input type="checkbox"/>	<input type="checkbox"/>
11g(iii)	<input type="checkbox"/>	<input type="checkbox"/>

(ii) A family member of a person described in **(i)** above?

(iii) A 35% controlled entity of a person described in **(i)** or **(ii)** above?

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(B)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(C)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(D)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(E)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Total									<input type="checkbox"/>

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Cat. No. 11285F

Schedule A (Form 990 or 990-EZ) 2011

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2010 Schedule A, Part II, line 14	15	%
16a 33¹/₃% support test—2011. If the organization did not check the box on line 13, and line 14 is 33 ¹ / ₃ % or more, check this box and stop here . The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 33¹/₃% support test—2010. If the organization did not check a box on line 13 or 16a, and line 15 is 33 ¹ / ₃ % or more, check this box and stop here . The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2011. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2010. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	%
19a 33¹/₃% support tests—2011. If the organization did not check the box on line 14, and line 15 is more than 33 ¹ / ₃ %, and line 17 is not more than 33 ¹ / ₃ %, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33¹/₃% support tests—2010. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 ¹ / ₃ %, and line 18 is not more than 33 ¹ / ₃ %, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV

Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

This image shows a full page of a handwriting practice worksheet. It consists of multiple rows of horizontal dashed lines spaced evenly apart, providing a guide for letter height and placement. The background is plain white, and there are no other markings or text present.

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527

- ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **See separate instructions.**

2011

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Inspection**

If the organization answered "Yes" to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	Employer identification number
----------------------	--------------------------------

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$
- 3 Volunteer hours ▶

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☒ No
- 4a Was a correction made? ☐ Yes ☒ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$
- 4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☒ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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Cat. No. 50084S

Schedule C (Form 990 or 990-EZ) 2011

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☒ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☒ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?														

☐ **Yes** ☒ **No**

4-Year Averaging Period Under Section 501(h)
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total. Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

		Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?		
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A; and Part II-B, line 1. Also, complete this part for any additional information.

This image shows a full page of a handwriting practice worksheet. It consists of multiple rows of horizontal dashed lines spaced evenly down the page, providing a guide for letter height and placement. The background is plain white, and there are no other markings or text present.

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial Statements

► **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
► **Attach to Form 990. ► See separate instructions.**

OMB No. 1545-0047

2011

**Open to Public
Inspection**

Employer identification number

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☒ Preservation of land for public use (e.g., recreation or education) ☒ Preservation of an historically important land area
☒ Protection of natural habitat ☒ Preservation of a certified historic structure
☒ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a <input checked="" type="checkbox"/>
b Total acreage restricted by conservation easements	2b <input checked="" type="checkbox"/>
c Number of conservation easements on a certified historic structure included in (a)	2c <input checked="" type="checkbox"/>
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d <input checked="" type="checkbox"/>

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► ☒

4 Number of states where property subject to conservation easement is located ► ☒

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☒ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► ☒

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ ☒

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☒ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ ☒

(ii) Assets included in Form 990, Part X ► \$ ☒

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ► \$ ☒

b Assets included in Form 990, Part X ► \$ ☒

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a** ☒ Public exhibition **d** ☒ Loan or exchange programs
b ☒ Scholarly research **e** ☒ Other _____
c ☒ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☒ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
c Beginning balance	<input checked="" type="checkbox"/>
d Additions during the year	<input checked="" type="checkbox"/>
e Distributions during the year	<input checked="" type="checkbox"/>
f Ending balance	<input checked="" type="checkbox"/>

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	<input checked="" type="checkbox"/>				
b Contributions	<input checked="" type="checkbox"/>				
c Net investment earnings, gains, and losses	<input checked="" type="checkbox"/>				
d Grants or scholarships	<input checked="" type="checkbox"/>				
e Other expenditures for facilities and programs	<input checked="" type="checkbox"/>				
f Administrative expenses	<input checked="" type="checkbox"/>				
g End of year balance	<input checked="" type="checkbox"/>				

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☒ %

b Permanent endowment ☒ %

c Temporarily restricted endowment ☒ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations ☒ **3a(i)** Yes ☒ No

(ii) related organizations ☒ **3a(ii)** Yes ☒ No

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? ☒ **3b** Yes ☒ No

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	<input checked="" type="checkbox"/>			
b Buildings	<input checked="" type="checkbox"/>			
c Leasehold improvements	<input checked="" type="checkbox"/>			
d Equipment	<input checked="" type="checkbox"/>			
e Other	<input checked="" type="checkbox"/>			

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ☒

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ►		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►	

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

Part XIV Supplemental Information (continued)

[illegible]

Name of the organization

Employer identification number

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts				
	2 Less: Charitable contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				()
	11 Net income summary. Combine line 3, column (d), and line 10 ▶				

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				()
	8 Net gaming income summary. Combine line 1, column d, and line 7 ▶				

9 Enter the state(s) in which the organization operates gaming activities: _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- | | | | |
|-----------|---|------------------------------|-----------------------------|
| 11 | Does the organization operate gaming activities with nonmembers? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 12 | Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 13 | Indicate the percentage of gaming activity operated in: | | |
| a | The organization's facility | 13a | % |
| b | An outside facility | 13b | % |
| 14 | Enter the name and address of the person who prepares the organization's gaming/special events books and records: | | |

Name ▶

Address ►

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ **Yes** ☐ **No**
- b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____ .
- c** If "Yes," enter name and address of the third party:

Name ▶

Address ►

- 16** Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ►

☐ Director/officer☐ Employee☐ Independent contractor

- 17** Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

[illegible]

**SCHEDULE H
(Form 990)**

Department of the Treasury
Internal Revenue Service

Hospitals

► **Complete if the organization answered "Yes" to Form 990, Part IV, question 20.**
► **Attach to Form 990. ► See separate instructions.**

OMB No. 1545-0047

2011

**Open to Public
Inspection**

Name of the organization

Employer identification number

Part I Financial Assistance and Certain Other Community Benefits at Cost

	Yes	No
1a Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	<input checked="" type="checkbox"/>	<input type="checkbox"/>
1b If "Yes," was it a written policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year.		
<input checked="" type="checkbox"/> Applied uniformly to all hospital facilities	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Generally tailored to individual hospital facilities	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> Applied uniformly to most hospital facilities	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year.		
a Did the organization use Federal Poverty Guidelines (FPG) to determine eligibility for providing <i>free</i> care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> 100% <input checked="" type="checkbox"/> 150% <input checked="" type="checkbox"/> 200% <input type="checkbox"/> Other <input checked="" type="checkbox"/> %	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Did the organization use FPG to determine eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> 200% <input checked="" type="checkbox"/> 250% <input checked="" type="checkbox"/> 300% <input checked="" type="checkbox"/> 350% <input checked="" type="checkbox"/> 400% <input type="checkbox"/> Other <input checked="" type="checkbox"/> %	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c If the organization did not use FPG to determine eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, to determine eligibility for free or discounted care.		
4 Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6a Did the organization prepare a community benefit report during the tax year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b If "Yes," did the organization make it available to the public?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

7 Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b Medicaid (from Worksheet 3, column a)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
c Costs of other means-tested government programs (from Worksheet 3, column b)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
d Total Financial Assistance and Means-Tested Government Programs	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
f Health professions education (from Worksheet 5)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
g Subsidized health services (from Worksheet 6)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
h Research (from Worksheet 7)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
i Cash and in-kind contributions for community benefit (from Worksheet 8)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
j Total. Other Benefits	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
k Total. Add lines 7d and 7j	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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Cat. No. 50192T

Schedule H (Form 990) 2011

Part II Community Building Activities Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing						
2 Economic development						
3 Community support						
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development						
9 Other						
10 Total						

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

- 1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15? **1** ☐ Yes ☒ No
- 2 Enter the amount of the organization's bad debt expense **2** ☐
- 3 Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. **3** ☐
- 4 Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense. In addition, describe the costing methodology used in determining the amounts reported on lines 2 and 3, and rationale for including a portion of bad debt amounts as community benefit.

Section B. Medicare

- 5 Enter total revenue received from Medicare (including DSH and IME) **5** ☐
- 6 Enter Medicare allowable costs of care relating to payments on line 5 **6** ☐
- 7 Subtract line 6 from line 5. This is the surplus (or shortfall) **7** ☐
- 8 Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used:

☐ Cost accounting system ☐ Cost to charge ratio ☐ Other

Section C. Collection Practices

- 9a Did the organization have a written debt collection policy during the tax year? **9a** ☐ Yes ☒ No
- b If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI **9b** ☐ Yes ☒ No

















































































































































Part IV Management Companies and Joint Ventures (see instructions)

	(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					

Part V Facility Information**Section A. Hospital Facilities**

(list in order of size, from largest to smallest)

How many hospital facilities did the organization operate during the tax year? _____

Name and address	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (describe)
1 									
2 									
3 									
4 									
5 									
6 									
7 									
8 									
9 									
10 									
11 									
12 									
13 									
14 									
15 									
16 									

Part V Facility Information (continued)**Section B. Facility Policies and Practices**

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A)

Name of Hospital Facility: XXXXXXXXXXLine Number of Hospital Facility (from Schedule H, Part V, Section A): XXXX

	Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for tax year 2011)		
1 During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment (Needs Assessment)? If "No," skip to line 8	1	X
If "Yes," indicate what the Needs Assessment describes (check all that apply):		
a <input type="checkbox"/> A definition of the community served by the hospital facility		
b <input type="checkbox"/> Demographics of the community		
c <input type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input type="checkbox"/> How data was obtained		
e <input type="checkbox"/> The health needs of the community		
f <input type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h <input type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input type="checkbox"/> Information gaps that limit the hospital facility's ability to assess the community's health needs		
j <input type="checkbox"/> Other (describe in Part VI)		
2 Indicate the tax year the hospital facility last conducted a Needs Assessment: 20__ __		
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3	X
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4	X
5 Did the hospital facility make its Needs Assessment widely available to the public?	5	X
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply):		
a <input type="checkbox"/> Hospital facility's website		
b <input type="checkbox"/> Available upon request from the hospital facility		
c <input type="checkbox"/> Other (describe in Part VI)		
6 If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply):		
a <input type="checkbox"/> Adoption of an implementation strategy to address the health needs of the hospital facility's community		
b <input type="checkbox"/> Execution of the implementation strategy		
c <input type="checkbox"/> Participation in the development of a community-wide community benefit plan		
d <input type="checkbox"/> Participation in the execution of a community-wide community benefit plan		
e <input type="checkbox"/> Inclusion of a community benefit section in operational plans		
f <input type="checkbox"/> Adoption of a budget for provision of services that address the needs identified in the Needs Assessment		
g <input type="checkbox"/> Prioritization of health needs in its community		
h <input type="checkbox"/> Prioritization of services that the hospital facility will undertake to meet health needs in its community		
i <input type="checkbox"/> Other (describe in Part VI)		
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed and the reasons why it has not addressed such needs	7	X
Financial Assistance Policy		
Did the hospital facility have in place during the tax year a written financial assistance policy that:		
8 Explained eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	8	X
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care?	9	X
If "Yes," indicate the FPG family income limit for eligibility for free care: XXXX %		
If "No," explain in Part VI the criteria the hospital facility used.		

Part V Facility Information (continued)

	Yes	No
10 Used FPG to determine eligibility for providing <i>discounted</i> care? If "Yes," indicate the FPG family income limit for eligibility for discounted care: _ _ % If "No," explain in Part VI the criteria the hospital facility used.	10	
11 Explained the basis for calculating amounts charged to patients? If "Yes," indicate the factors used in determining such amounts (check all that apply):	11	
a <input type="checkbox"/> Income level		
b <input type="checkbox"/> Asset level		
c <input type="checkbox"/> Medical indigency		
d <input type="checkbox"/> Insurance status		
e <input type="checkbox"/> Uninsured discount		
f <input type="checkbox"/> Medicaid/Medicare		
g <input type="checkbox"/> State regulation		
h <input type="checkbox"/> Other (describe in Part VI)		
12 Explained the method for applying for financial assistance?	12	
13 Included measures to publicize the policy within the community served by the hospital facility? If "Yes," indicate how the hospital facility publicized the policy (check all that apply):	13	
a <input type="checkbox"/> The policy was posted on the hospital facility's website		
b <input type="checkbox"/> The policy was attached to billing invoices		
c <input type="checkbox"/> The policy was posted in the hospital facility's emergency rooms or waiting rooms		
d <input type="checkbox"/> The policy was posted in the hospital facility's admissions offices		
e <input type="checkbox"/> The policy was provided, in writing, to patients on admission to the hospital facility		
f <input type="checkbox"/> The policy was available on request		
g <input type="checkbox"/> Other (describe in Part VI)		

Billing and Collections

14 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	14	
15 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP:		
a <input type="checkbox"/> Reporting to credit agency		
b <input type="checkbox"/> Lawsuits		
c <input type="checkbox"/> Liens on residences		
d <input type="checkbox"/> Body attachments		
e <input type="checkbox"/> Other similar actions (describe in Part VI)		
16 Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP? If "Yes," check all actions in which the hospital facility or a third party engaged:	16	
a <input type="checkbox"/> Reporting to credit agency		
b <input type="checkbox"/> Lawsuits		
c <input type="checkbox"/> Liens on residences		
d <input type="checkbox"/> Body attachments		
e <input type="checkbox"/> Other similar actions (describe in Part VI)		
17 Indicate which efforts the hospital facility made before initiating any of the actions checked in line 16 (check all that apply):		
a <input type="checkbox"/> Notified patients of the financial assistance policy on admission		
b <input type="checkbox"/> Notified patients of the financial assistance policy prior to discharge		
c <input type="checkbox"/> Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills		
d <input type="checkbox"/> Documented its determination of whether patients were eligible for financial assistance under the hospital facility's financial assistance policy		
e <input type="checkbox"/> Other (describe in Part VI)		

Part V Facility Information *(continued)***Policy Relating to Emergency Medical Care**

	Yes	No
18 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	18	<input checked="" type="checkbox"/>
If "No," indicate why:		
a <input checked="" type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions		
b <input checked="" type="checkbox"/> The hospital facility's policy was not in writing		
c <input checked="" type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)		
d <input checked="" type="checkbox"/> Other (describe in Part VI)		

Individuals Eligible for Financial Assistance

19 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care.		
a <input checked="" type="checkbox"/> The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged		
b <input checked="" type="checkbox"/> The hospital facility used the average of its three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged		
c <input checked="" type="checkbox"/> The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged		
d <input checked="" type="checkbox"/> Other (describe in Part VI)		
20 Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?	20	<input checked="" type="checkbox"/>
If "Yes," explain in Part VI.		
21 Did the hospital facility charge any of its FAP-eligible patients an amount equal to the gross charge for any service provided to that patient?	21	<input checked="" type="checkbox"/>
If "Yes," explain in Part VI.		

Schedule H (Form 990) 2011

Part V Facility Information *(continued)***Section C. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility**

(list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year? _____

Name and address	Type of Facility (describe)
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

Schedule H (Form 990) 2011

Part VI Supplemental Information

Complete this part to provide the following information.

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II; Part III, lines 4, 8, and 9b; and Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 9, 10, 11h, 13g, 15e, 16e, 17e, 18d, 19d, 20, and 21.
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any needs assessments reported in Part V, Section B.
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e.g., open medical staff, community board, use of surplus funds, etc.).
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

Compensation Information
For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
▶ **Complete if the organization answered "Yes" to Form 990,
Part IV, line 23.**
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No. 1545-0047

2011

**Open to Public
Inspection**

Employer identification number

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
<input type="checkbox"/> First-class or charter travel		
<input type="checkbox"/> Travel for companions		
<input type="checkbox"/> Tax indemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.	<input checked="" type="checkbox"/>	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	<input checked="" type="checkbox"/>	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director. Explain in Part III.		
<input type="checkbox"/> Compensation committee		
<input type="checkbox"/> Independent compensation consultant		
<input type="checkbox"/> Form 990 of other organizations		
<input type="checkbox"/> Written employment contract		
<input type="checkbox"/> Compensation survey or study		
<input type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	<input checked="" type="checkbox"/>	
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	<input checked="" type="checkbox"/>	
c Participate in, or receive payment from, an equity-based compensation arrangement?	<input checked="" type="checkbox"/>	
If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5–9.		
5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	<input checked="" type="checkbox"/>	
b Any related organization?	<input checked="" type="checkbox"/>	
If "Yes" to line 5a or 5b, describe in Part III.		
6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?	<input checked="" type="checkbox"/>	
b Any related organization?	<input checked="" type="checkbox"/>	
If "Yes" to line 6a or 6b, describe in Part III.		
7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.	<input checked="" type="checkbox"/>	
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.	<input checked="" type="checkbox"/>	
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	<input checked="" type="checkbox"/>	

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50053T

Schedule J (Form 990) 2011

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation				(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation					
1	(i)							
	(ii)							
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III **Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Area with horizontal dashed lines for supplemental information.

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Noncash Contributions

► **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
► **Attach to Form 990.**

OMB No. 1545-0047

2011

Open To Public Inspection

Employer identification number

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ()				
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement				29
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1–28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?				Yes No
b If "Yes," describe the arrangement in Part II.				
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?				Yes No
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?				Yes No
b If "Yes," describe in Part II.				
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.				

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

[illegible]

257

--

Yes	No
-----	----

- | | |
|----|--|
| 3 | |
| 4a | |
| 4b | |
| 5 | |
| 6a | |
| 6b | |

Sale, Exchange, Disposition, or Other Transfer of More Than 25% of the Organization's Assets. Complete this part if the organization answered "Yes" to Form 990, Part IV, line 32, or Form 990-EZ, line 36. Part II can be duplicated if additional space is needed.

	Yes	No
2a		
2b		
2c		
2d		

- | | Yes | No |
|----|-----|----|
| 2a | | |
| 2b | | |
| 2c | | |
| 2d | | |

Part III **Supplemental Information.** Complete to provide the information required by Part I, lines 2e and 6c, and Part II, line 2e. Also complete this part to provide any additional information.

Area for supplemental information with horizontal dashed lines.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service
Name of the organization

OMB No. 1545-0047

2011

**Open to Public
Inspection**

Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
► Attach to Form 990. ► See separate instructions.

Employer identification number

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

	(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?
(1)							Yes No
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50135Y

Schedule R (Form 990) 2011

Part III **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) _____												
(2) _____												
(3) _____												
(4) _____												
(5) _____												
(6) _____												
(7) _____												

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(1) _____							
(2) _____							
(3) _____							
(4) _____							
(5) _____							
(6) _____							
(7) _____							

Part V **Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

				Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?					
a	Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity				
b	Gift, grant, or capital contribution to related organization(s)				
c	Gift, grant, or capital contribution from related organization(s)				
d	Loans or loan guarantees to or for related organization(s)				
e	Loans or loan guarantees by related organization(s)				
f	Sale of assets to related organization(s)				
g	Purchase of assets from related organization(s)				
h	Exchange of assets with related organization(s)				
i	Lease of facilities, equipment, or other assets to related organization(s)				
j	Lease of facilities, equipment, or other assets from related organization(s)				
k	Performance of services or membership or fundraising solicitations for related organization(s)				
l	Performance of services or membership or fundraising solicitations by related organization(s)				
m	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)				
n	Sharing of paid employees with related organization(s)				
o	Reimbursement paid to related organization(s) for expenses				
p	Reimbursement paid by related organization(s) for expenses				
q	Other transfer of cash or property to related organization(s)				
r	Other transfer of cash or property from related organization(s)				
2	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.				
	(a) Name of other organization	(b) Transaction type (a–r)	(c) Amount involved	(d) Method of determining amount involved	
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under section 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Schedule R (Form 990) 2011

Part VII Supplemental Information

Supplemental information. Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

[illegible]

Short Form
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

- Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.
- The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-1150

2011**Open to Public
Inspection****A For the 2011 calendar year, or tax year beginning**

, 2011, and ending

, 20

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☒ Terminated
☒ Amended return
☐ Application pending

C Name of organization

Number and street (or P.O. box, if mail is not delivered to street address)

Room/suite

City or town, state or country, and ZIP + 4

D Employer identification number**E** Telephone number**F** Group Exemption
Number ►**G** Accounting Method: ☐ Cash ☐ Accrual Other (specify) ►**I** Website: ►**J** Tax-exempt status (check only one) — ☒ 501(c)(3) ☒ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**H** Check ☐ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

K Check ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I.)Check if the organization used Schedule O to respond to any question in this Part I ☐

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
c	Less: direct expenses from gaming and fundraising events	6c		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
Revenue	7a	Gross sales of inventory, less returns and allowances	7a	
	b	Less: cost of goods sold	7b	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	
	17	Total expenses. Add lines 10 through 16 ►	17	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ►	21	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10642I

Form **990-EZ** (2011)

Part II **Balance Sheets.** (see the instructions for Part II.)

Check if the organization used Schedule O to respond to any question in this Part II ☐

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments		22
23	Land and buildings		23
24	Other assets (describe in Schedule O)		24
25	Total assets		25
26	Total liabilities (describe in Schedule O)		26
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)		27

Part III	Statement of Program Service Accomplishments (see the instructions for Part III.)	
-----------------	--	--

Check if the organization used Schedule O to respond to any question in this Part III . . . ☐

What is the organization's primary exempt purpose?

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28		
	(Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	28a
29		
	(Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	29a
30		
	(Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	30a
31	Other program services (describe in Schedule O)	
	(Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	31a
32	Total program service expenses (add lines 28a through 31a) ▶	32

Part IV	List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (see the instructions for Part IV.)
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Check if the organization used Schedule O to respond to any question in this Part IV ☐

[illegible]

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a		
b Did the organization file Form 1120-POL for this year?	37b	
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e	
41 List the states with which a copy of this return is filed. ▶		
42a The organization's books are in care of ▶ Telephone no. ▶ Located at ▶ ZIP + 4 ▶		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .	42b	
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶	42c	
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	
c Did the organization receive any payments for indoor tanning services during the year?	44c	
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ ☐ Yes ☐ No

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

Sign Here	Signature of officer		Date		
	Type or print name and title				
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.			
	May the IRS discuss this return with the preparer shown above? See instructions ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No				

Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation**Note.** The foundation may be able to use a copy of this return to satisfy state reporting requirements.**2011****For calendar year 2011 or tax year beginning****, 2011, and ending****, 20**

Name of foundation [REDACTED]		A Employer identification number [REDACTED]
Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	B Telephone number (see instructions)
City or town, state, and ZIP code [REDACTED]		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here . . . <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation . . . <input type="checkbox"/>
H Check type of organization <input type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here . . . <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here . . . <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ► \$ [REDACTED]	J Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) [REDACTED] <i>(Part I, column (d) must be on cash basis.)</i>	

Part I Analysis of Revenue and Expenses <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)</i>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	[REDACTED]			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	[REDACTED]			
	4 Dividends and interest from securities	[REDACTED]			
	5a Gross rents	[REDACTED]			
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	[REDACTED]			
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2) . . .		[REDACTED]		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)	[REDACTED]				
11 Other income (attach schedule)		[REDACTED]			
12 Total. Add lines 1 through 11		[REDACTED]			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	[REDACTED]			[REDACTED]
	14 Other employee salaries and wages	[REDACTED]			[REDACTED]
	15 Pension plans, employee benefits	[REDACTED]			[REDACTED]
	16a Legal fees (attach schedule)	[REDACTED]			[REDACTED]
	b Accounting fees (attach schedule)	[REDACTED]			[REDACTED]
	c Other professional fees (attach schedule)	[REDACTED]			[REDACTED]
	17 Interest	[REDACTED]			[REDACTED]
	18 Taxes (attach schedule) (see instructions)	[REDACTED]			[REDACTED]
	19 Depreciation (attach schedule) and depletion . . .	[REDACTED]			[REDACTED]
	20 Occupancy	[REDACTED]			[REDACTED]
	21 Travel, conferences, and meetings	[REDACTED]			[REDACTED]
	22 Printing and publications	[REDACTED]			[REDACTED]
	23 Other expenses (attach schedule)	[REDACTED]			[REDACTED]
	24 Total operating and administrative expenses. Add lines 13 through 23	[REDACTED]			[REDACTED]
	25 Contributions, gifts, grants paid	[REDACTED]			[REDACTED]
26 Total expenses and disbursements. Add lines 24 and 25	[REDACTED]	[REDACTED]		[REDACTED]	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	[REDACTED]				
b Net investment income (if negative, enter -0-) . . .		[REDACTED]			
c Adjusted net income (if negative, enter -0-) . . .			[REDACTED]		

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing				
	2 Savings and temporary cash investments				
	3 Accounts receivable ▶				
	Less: allowance for doubtful accounts ▶				
	4 Pledges receivable ▶				
	Less: allowance for doubtful accounts ▶				
	5 Grants receivable				
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)				
	7 Other notes and loans receivable (attach schedule) ▶				
	Less: allowance for doubtful accounts ▶				
	8 Inventories for sale or use				
	9 Prepaid expenses and deferred charges				
	10a Investments—U.S. and state government obligations (attach schedule)				
	b Investments—corporate stock (attach schedule)				
	c Investments—corporate bonds (attach schedule)				
	11 Investments—land, buildings, and equipment: basis ▶				
Liabilities	Less: accumulated depreciation (attach schedule) ▶				
	12 Investments—mortgage loans				
	13 Investments—other (attach schedule)				
	14 Land, buildings, and equipment: basis ▶				
	Less: accumulated depreciation (attach schedule) ▶				
	15 Other assets (describe ▶)				
	16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)				
	17 Accounts payable and accrued expenses				
Net Assets or Fund Balances	18 Grants payable				
	19 Deferred revenue				
	20 Loans from officers, directors, trustees, and other disqualified persons				
	21 Mortgages and other notes payable (attach schedule)				
	22 Other liabilities (describe ▶)				
	23 Total liabilities (add lines 17 through 22)				
Foundations that follow SFAS 117, check here . . . ▶ <input type="checkbox"/>	24 Unrestricted				
	25 Temporarily restricted				
	26 Permanently restricted				
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/>				
	27 Capital stock, trust principal, or current funds				
	28 Paid-in or capital surplus, or land, bldg., and equipment fund				
	29 Retained earnings, accumulated income, endowment, or other funds				
	30 Total net assets or fund balances (see instructions)				
Part III	31 Total liabilities and net assets/fund balances (see instructions)				

Part III Analysis of Changes in Net Assets or Fund Balances	
1 Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1
2 Enter amount from Part I, line 27a	2
3 Other increases not included in line 2 (itemize) ▶	3
4 Add lines 1, 2, and 3	4
5 Decreases not included in line 2 (itemize) ▶	5
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
a				
b				
c				
d				
e				
2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2	
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8		3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☐ No
 If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.				
(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))	
2010				
2009				
2008				
2007				
2006				
2	Total of line 1, column (d)		2	
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years		3	
4	Enter the net value of noncharitable-use assets for 2011 from Part X, line 5		4	
5	Multiply line 4 by line 3		5	
6	Enter 1% of net investment income (1% of Part I, line 27b)		6	
7	Add lines 5 and 6		7	
8	Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.		8	

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1		
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2		
3	Add lines 1 and 2	3		
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4		
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5		
6	Credits/Payments:			
a	2011 estimated tax payments and 2010 overpayment credited to 2011	6a		
b	Exempt foreign organizations—tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d	7		
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11	Enter the amount of line 10 to be: Credited to 2012 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a		
b		
1c		
2		
3		
4a		
4b		
5		
6		
7		
8a		
8b		
9		
10		

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11	<input checked="" type="checkbox"/>	
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12	<input checked="" type="checkbox"/>	
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13		
Website address ▶ _____				
14	The books are in care of ▶ _____ Telephone no. ▶ _____			
	Located at ▶ _____ ZIP+4 ▶ _____			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here. ▶ <input type="checkbox"/>			
	and enter the amount of tax-exempt interest received or accrued during the year ▶ 15			
16	At any time during calendar year 2011, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	<input type="checkbox"/>	<input type="checkbox"/>
See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶ _____				

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.**

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/>	
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/>	
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/>	
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/>	
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/>	
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/>	
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1b	<input checked="" type="checkbox"/>
	Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2011?	1c	<input checked="" type="checkbox"/>
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a	At the end of tax year 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? <input type="checkbox"/> Yes <input type="checkbox"/> No		<input checked="" type="checkbox"/>
	If "Yes," list the years ▶ 20____, 20____, 20____, 20____		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)	2b	<input checked="" type="checkbox"/>
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 20____, 20____, 20____, 20____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input type="checkbox"/> No		<input checked="" type="checkbox"/>
b	If "Yes," did it have excess business holdings in 2011 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2011.)	3b	<input checked="" type="checkbox"/>
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	<input checked="" type="checkbox"/>
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2011?	4b	<input checked="" type="checkbox"/>

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to:**(1)** Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☐ No**(2)** Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☐ No**(3)** Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☐ No**(4)** Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☐ No**(5)** Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☐ No**b** If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? ☐ Yes ☐ NoOrganizations relying on a current notice regarding disaster assistance check here ☐**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☐ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☐ No

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☐ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☐ No**Part VIII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances

Total number of other employees paid over \$50,000 ☐

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)***3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
.....		
.....		
.....		
.....		
.....		
.....		
.....		
Total number of others receiving over \$50,000 for professional services		▶

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	▶

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	
b	Average of monthly cash balances	1b	
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	
6	Minimum investment return. Enter 5% of line 5	6	

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	
2a	Tax on investment income for 2011 from Part VI, line 5	2a	
b	Income tax for 2011. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2011:				
a Enter amount for 2010 only				
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2011:				
a From 2006				
b From 2007				
c From 2008				
d From 2009				
e From 2010				
f Total of lines 3a through e				
4 Qualifying distributions for 2011 from Part XII, line 4: ▶ \$ _____				
a Applied to 2010, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions)				
c Treated as distributions out of corpus (Election required—see instructions)				
d Applied to 2011 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2011 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount—see instructions				
e Undistributed income for 2010. Subtract line 4a from line 2a. Taxable amount—see instructions				
f Undistributed income for 2011. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2012				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9:				
a Excess from 2007				
b Excess from 2008				
c Excess from 2009				
d Excess from 2010				
e Excess from 2011				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2011, enter the date of the ruling ▶

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

Tax year	Prior 3 years			(e) Total
(a) 2011	(b) 2010	(c) 2009	(d) 2008	
b 85% of line 2a				
c Qualifying distributions from Part XII, line 4 for each year listed				
d Amounts included in line 2c not used directly for active conduct of exempt activities				
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c				
3 Complete 3a, b, or c for the alternative test relied upon:				
a "Assets" alternative test—enter:				
(1) Value of all assets				
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)				
b "Endowment" alternative test—enter $\frac{2}{3}$ of minimum investment return shown in Part X, line 6 for each year listed				
c "Support" alternative test—enter:				
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)				
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)				
(3) Largest amount of support from an exempt organization				
(4) Gross investment income				

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number of the person to whom applications should be addressed:

b The form in which applications should be submitted and information and materials they should include:

c Any submission deadlines:

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Part XV **Supplementary Information** (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i>				
Total			▶ 3a	
b <i>Approved for future payment</i>				
Total			▶ 3b	

Part XVI-A **Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	Related or exempt function income (See instructions.)
1	Program service revenue:					
a	_____					
b	_____					
c	_____					
d	_____					
e	_____					
f	_____					
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments					
4	Dividends and interest from securities					
5	Net rental income or (loss) from real estate:					
a	Debt-financed property					
b	Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory					
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory . .					
11	Other revenue: a _____					
b	_____					
c	_____					
d	_____					
e	_____					
12	Subtotal. Add columns (b), (d), and (e)					
13	Total. Add line 12, columns (b), (d), and (e)					

(See worksheet in line 13 instructions to verify calculations.)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		
a	Transfers from the reporting foundation to a noncharitable exempt organization of:		
	(1) Cash	1a(1)	
	(2) Other assets	1a(2)	
b	Other transactions:		
	(1) Sales of assets to a noncharitable exempt organization	1b(1)	
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)	
	(3) Rental of facilities, equipment, or other assets	1b(3)	
	(4) Reimbursement arrangements	1b(4)	
	(5) Loans or loan guarantees	1b(5)	
	(6) Performance of services or membership or fundraising solicitations	1b(6)	
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c	
d	If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.		

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☒ No ☐ Yes ☐ No

b If “Yes,” complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

**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 or trustee _____ Date _____ Title _____

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

**Paid
Preparer
Use Only**

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

Form **990-PF** (2011)

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

► Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No. 1545-0047

2011

Name of the organization

Employer identification number

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ► \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on Part I, line 2, of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization	Employer identification number
-----------------------------	---------------------------------------

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Department of the Treasury
Internal Revenue Service**Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))For calendar year 2011 or other tax year beginning , 2011, and
ending , 20 . ▶ See separate instructions.

OMB No. 1545-0687

2011Open to Public Inspection for
501(c)(3) Organizations Only

A <input type="checkbox"/> Check box if address changed B Exempt under section <input checked="" type="checkbox"/> 501() () <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) C Book value of all assets at end of year	Print or Type Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) Number, street, and room or suite no. If a P.O. box, see instructions. City or town, state, and ZIP code	D Employer identification number (Employees' trust, see instructions.) _____
		E Unrelated business activity codes (See instructions.) _____
		F Group exemption number (See instructions.) ▶ _____ G Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust

H Describe the organization's primary unrelated business activity. ▶ _____**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . ▶ ☒ Yes ☐ No
If "Yes," enter the name and identifying number of the parent corporation. ▶ _____**J** The books are in care of ▶ _____ Telephone number ▶ _____

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales				
b Less returns and allowances				
c Balance ▶	1c			
2 Cost of goods sold (Schedule A, line 7)	2			
3 Gross profit. Subtract line 2 from line 1c	3			
4a Capital gain net income (attach Schedule D)	4a			
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from partnerships and S corporations (attach statement)	5			
6 Rent income (Schedule C)	6			
7 Unrelated debt-financed income (Schedule E)	7			
8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	8			
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9			
10 Exploited exempt activity income (Schedule I)	10			
11 Advertising income (Schedule J)	11			
12 Other income (See instructions; attach schedule.)	12			
13 Total. Combine lines 3 through 12	13			

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K)	14		
15 Salaries and wages	15		
16 Repairs and maintenance	16		
17 Bad debts	17		
18 Interest (attach schedule)	18		
19 Taxes and licenses	19		
20 Charitable contributions (See instructions for limitation rules.)	20		
21 Depreciation (attach Form 4562)	21		
22 Less depreciation claimed on Schedule A and elsewhere on return	22a		
23 Depletion	23		
24 Contributions to deferred compensation plans	24		
25 Employee benefit programs	25		
26 Excess exempt expenses (Schedule I)	26		
27 Excess readership costs (Schedule J)	27		
28 Other deductions (attach schedule)	28		
29 Total deductions. Add lines 14 through 28	29		
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30		
31 Net operating loss deduction (limited to the amount on line 30)	31		
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32		
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.)	33		
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34		

Part III Tax Computation**35 Organizations Taxable as Corporations.** See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here ☐ **See instructions and:****a** Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):**(1)** \$ **(2)** \$ **(3)** \$ **b** Enter organization's share of: **(1)** Additional 5% tax (not more than \$11,750) \$ **(2)** Additional 3% tax (not more than \$100,000) \$ **c** Income tax on the amount on line 34 **35c** **36 Trusts Taxable at Trust Rates.** See instructions for tax computation. Income tax on the amount on line 34 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041) **36** **37 Proxy tax.** See instructions **37** **38 Alternative minimum tax** **38** **39 Total.** Add lines 37 and 38 to line 35c or 36, whichever applies **39** **Part IV Tax and Payments****40a** Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **40a** **b** Other credits (see instructions) **40b** **c** General business credit. Attach Form 3800 (see instructions) **40c** **d** Credit for prior year minimum tax (attach Form 8801 or 8827) **40d** **e Total credits.** Add lines 40a through 40d **40e** **41** Subtract line 40e from line 39 **41** **42** Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach schedule) **42** **43 Total tax.** Add lines 41 and 42 **43** **44a** Payments: A 2010 overpayment credited to 2011 **44a** **b** 2011 estimated tax payments **44b** **c** Tax deposited with Form 8868 **44c** **d** Foreign organizations: Tax paid or withheld at source (see instructions) **44d** **e** Backup withholding (see instructions) **44e** **f** Credit for small employer health insurance premiums (Attach Form 8941) **44f** **g** Other credits and payments: ☐ Form 2439 ☐ Form 4136 ☐ Other **44g** **Total** **44g** **45 Total payments.** Add lines 44a through 44g **45** **46** Estimated tax penalty (see instructions). Check if Form 2220 is attached **46** **47 Tax due.** If line 45 is less than the total of lines 43 and 46, enter amount owed **47** **48 Overpayment.** If line 45 is larger than the total of lines 43 and 46, enter amount overpaid **48** **49** Enter the amount of line 48 you want: **Credited to 2012 estimated tax** **Refunded** **Part V Statements Regarding Certain Activities and Other Information** (see instructions)**1** At any time during the 2011 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here **Yes** ☐ **No** ☐**2** During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file. **Yes** ☐ **No** ☐**3** Enter the amount of tax-exempt interest received or accrued during the tax year **\$** **Schedule A—Cost of Goods Sold.** Enter method of inventory valuation **▶****1** Inventory at beginning of year **1** **2** Purchases **2** **3** Cost of labor **3** **4a** Additional section 263A costs (attach schedule) **4a** **b** Other costs (attach schedule) **4b** **5 Total.** Add lines 1 through 4b **5** **6** Inventory at end of year **6** **7 Cost of goods sold.** Subtract line 6 from line 5. Enter here and in Part I, line 2 **7** **8** Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? **Yes** ☐ **No** ☐**Sign Here**

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

Signature of officer

Date

Title

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

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name **▶**Firm's EIN **▶**Firm's address **▶**

Phone no.

Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

(1)
(2)
(3)
(4)

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . ▶**(b) Total deductions.**

Enter here and on page 1, Part I, line 6, column (B) ▶

Schedule E—Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).

Totals . . . ▶**Total dividends-received deductions** included in column 8 . . . ▶**Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
Totals . . . ▶			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
Totals	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).

Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part II, line 26.

Schedule J—Advertising Income (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))						

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I						
	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 27.
Totals, Part II (lines 1-5)						

Schedule K—Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			

**Return of Certain Excise Taxes Under Chapters
41 and 42 of the Internal Revenue Code**

(Sections 170(f)(10), 664(c)(2), 4911, 4912, 4941, 4942, 4943, 4944, 4945, 4955, 4958, 4965, 4966, and 4967)

▶ See separate instructions.

OMB No. 1545-0052

2011

For calendar year 2011 or other tax year beginning _____, 2011, and ending _____, 20____	
Name of organization or entity _____	Employer identification number _____
Number, street, and room or suite no. (or P.O. box if mail is not delivered to street address) _____	Check box for type of annual return: <input type="checkbox"/> Form 990 <input type="checkbox"/> Form 990-EZ <input type="checkbox"/> Form 990-PF <input type="checkbox"/> Form 5227
City or town, state, and ZIP code _____	

- A** Is the organization a foreign private foundation within the meaning of section 4948(b)? **Yes** ☐ **No** ☐
- B** Has corrective action been taken on any taxable event that resulted in Chapter 42 taxes being reported on this form? (Enter "N/A" if not applicable) **Yes** ☐ **No** ☐
- If "Yes," attach a detailed description and documentation of the corrective action taken and, if applicable, enter the fair market value of any property recovered as a result of the correction ▶ \$ _____. If "No," (i.e., any uncorrected acts, or transactions), attach an explanation (see instructions).

Part I Taxes on Organization (Sections 170(f)(10), 664(c)(2), 4911(a), 4912(a), 4942(a), 4943(a), 4944(a)(1), 4945(a)(1), 4955(a)(1), 4965(a)(1), and 4966(a)(1))

1	Tax on undistributed income—Schedule B, line 4	1	
2	Tax on excess business holdings—Schedule C, line 7	2	
3	Tax on investments that jeopardize charitable purpose—Schedule D, Part I, column (e)	3	
4	Tax on taxable expenditures—Schedule E, Part I, column (g)	4	
5	Tax on political expenditures—Schedule F, Part I, column (e)	5	
6	Tax on excess lobbying expenditures—Schedule G, line 4	6	
7	Tax on disqualifying lobbying expenditures—Schedule H, Part I, column (e)	7	
8	Tax on premiums paid on personal benefit contracts	8	
9	Tax on being a party to prohibited tax shelter transactions—Schedule J, Part I, column (h)	9	
10	Tax on taxable distributions—Schedule K, Part I, column (f)	10	
11	Tax on a charitable remainder trust's unrelated business taxable income. Attach schedule	11	
12	Total (add lines 1–11)	12	

Part II-A Taxes on Managers, Self-Dealers, Disqualified Persons, Donors, Donor Advisors, and Related Persons (Sections 4912(b), 4941(a), 4944(a)(2), 4945(a)(2), 4955(a)(2), 4958(a), 4965(a)(2), 4966(a)(2), and 4967(a))

(a) Name and address of person subject to tax		(b) Taxpayer identification number	
a			
b			
c			
d			

(c) Tax on self-dealing—Schedule A, Part II, col. (d), and Part III, col. (d)	(d) Tax on investments that jeopardize charitable purpose—Schedule D, Part II, col. (d)	(e) Tax on taxable expenditures—Schedule E, Part II, col. (d)	(f) Tax on political expenditures—Schedule F, Part II, col. (d)
a			
b			
c			
d			
Total			

(g) Tax on disqualifying lobbying expenditures—Schedule H, Part II, col. (d)	(h) Tax on excess benefit transactions—Schedule I, Part II, col. (d), and Part III, col. (d)	(i) Tax on being a party to prohibited tax shelter transactions—Schedule J, Part II, col. (d)	(j) Tax on taxable distributions—Schedule K, Part II, col. (d)
a			
b			
c			
d			
Total			

(k) Tax on prohibited benefits—Sch L, Part II, col. (d), and Part III, col. (d)	(l) Total—Add cols. (c) through (k)
a	
b	
c	
d	
Total	

Part II-B Summary of Taxes (See **Tax Payments** in the instructions.)

1	Enter the taxes listed in Part II-A, column (l), that apply to managers, self-dealers, disqualified persons, donors, donor advisors, and related persons who sign this form. If all sign, enter the total amount from Part II-A, column (l)	1	
2	Total tax. Add Part I, line 12, and Part II-B, line 1.	2	
3	Total payments including amount paid with Form 8868 (see instructions)	3	
4	Tax due. If line 2 is larger than line 3, enter amount owed (see instructions) ▶	4	
5	Overpayment. If line 2 is smaller than line 3, enter the difference. This is your refund . . . ▶	5	

SCHEDULE A—Initial Taxes on Self-Dealing (Section 4941)**Part I Acts of Self-Dealing and Tax Computation**

(a) Act number	(b) Date of act	(c) Description of act
1		
2		
3		
4		
5		

(d) Question number from Form 990-PF, Part VII-B, or Form 5227, Part VI-B, applicable to the act	(e) Amount involved in act	(f) Initial tax on self-dealing (10% of col. (e))	(g) Tax on foundation managers (if applicable) (lesser of \$20,000 or 5% of col. (e))

Part II Summary of Tax Liability of Self-Dealers and Proration of Payments

(a) Names of self-dealers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Self-dealer's total tax liability (add amounts in col. (c)) (see instructions)

Part III Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE B—Initial Tax on Undistributed Income (Section 4942)

1	Undistributed income for years before 2010 (from Form 990-PF for 2011, Part XIII, line 6d)	1	
2	Undistributed income for 2010 (from Form 990-PF for 2011, Part XIII, line 6e)	2	
3	Total undistributed income at end of current tax year beginning in 2011 and subject to tax under section 4942 (add lines 1 and 2)	3	
4	Tax —Enter 30% of line 3 here and on Part I, line 1	4	

SCHEDULE C—Initial Tax on Excess Business Holdings (Section 4943)**Business Holdings and Computation of Tax**

If you have taxable excess holdings in more than one business enterprise, attach a separate schedule for each enterprise. Refer to the instructions for each line item before making any entries.

Name and address of business enterprise

Employer identification number

Form of enterprise (corporation, partnership, trust, joint venture, sole proprietorship, etc.)

		(a) Voting stock (profits interest or beneficial interest)	(b) Value	(c) Nonvoting stock (capital interest)
1 Foundation holdings in business enterprise . . .	1	%	%	
2 Permitted holdings in business enterprise . . .	2	%	%	
3 Value of excess holdings in business enterprise	3			
4 Value of excess holdings disposed of within 90 days; or, other value of excess holdings not subject to section 4943 tax (attach explanation)	4			
5 Taxable excess holdings in business enterprise— line 3 minus line 4	5			
6 Tax—Enter 10% of line 5	6			
7 Total tax— Add amounts on line 6, columns (a), (b), and (c); enter total here and on Part I, line 2	7			

SCHEDULE D—Initial Taxes on Investments That Jeopardize Charitable Purpose (Section 4944)**Part I Investments and Tax Computation**

(a) Investment number	(b) Date of investment	(c) Description of investment	(d) Amount of investment	(e) Initial tax on foundation (10% of col. (d))	(f) Initial tax on foundation managers (if applicable)— (lesser of \$10,000 or 10% of col. (d))
1					
2					
3					
4					
5					
Total— column (e). Enter here and on Part I, line 3					
Total— column (f). Enter total (or prorated amount) here and in Part II, column (c), below					

Part II Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Investment no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE E—Initial Taxes on Taxable Expenditures (Section 4945)**Part I Expenditures and Computation of Tax**

(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Name and address of recipient	(e) Description of expenditure and purposes for which made
1				
2				
3				
4				
5				
(f) Question number from Form 990-PF, Part VII-B, or Form 5227, Part VI-B, applicable to the expenditure			(g) Initial tax imposed on foundation (20% of col. (b))	(h) Initial tax imposed on foundation managers (if applicable)—(lesser of \$10,000 or 5% of col. (b))
Total— column (g). Enter here and on Part I, line 4				
Total— column (h). Enter total (or prorated amount) here and in Part II, column (c), below				

Part II Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (h), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE F—Initial Taxes on Political Expenditures (Section 4955)**Part I Expenditures and Computation of Tax**

(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Description of political expenditure	(e) Initial tax imposed on organization or foundation (10% of col. (b))	(f) Initial tax imposed on managers (if applicable) (lesser of \$5,000 or 2½% of col. (b))
1					
2					
3					
4					
5					
Total— column (e). Enter here and on Part I, line 5					
Total— column (f). Enter total (or prorated amount) here and in Part II, column (c), below					

Part II Summary of Tax Liability of Organization Managers or Foundation Managers and Proration of Payments

(a) Names of organization managers or foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE G—Tax on Excess Lobbying Expenditures (Section 4911)

1	Excess of grassroots expenditures over grassroots nontaxable amount (from Schedule C (Form 990 or 990-EZ), Part II-A, column (b), line 1h). (See the instructions before making an entry.)	1	
2	Excess of lobbying expenditures over lobbying nontaxable amount (from Schedule C (Form 990 or 990-EZ), Part II-A, column (b), line 1i). (See the instructions before making an entry.)	2	
3	Taxable lobbying expenditures—enter the larger of line 1 or line 2	3	
4	Tax— Enter 25% of line 3 here and on Part I, line 6	4	

SCHEDULE H—Taxes on Disqualifying Lobbying Expenditures (Section 4912)

Part I Expenditures and Computation of Tax					
(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Description of lobbying expenditures	(e) Tax imposed on organization (5% of col. (b))	(f) Tax imposed on organization managers (if applicable)—(5% of col. (b))
1					
2					
3					
4					
5					
Total— column (e). Enter here and on Part I, line 7					
Total— column (f). Enter total (or prorated amount) here and in Part II, column (c), below					

Part II Summary of Tax Liability of Organization Managers and Proration of Payments			
(a) Names of organization managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE I—Initial Taxes on Excess Benefit Transactions (Section 4958)

Part I Excess Benefit Transactions and Tax Computation		
(a) Transaction number	(b) Date of transaction	(c) Description of transaction
1		
2		
3		
4		
5		
(d) Amount of excess benefit	(e) Initial tax on disqualified persons (25% of col. (d))	(f) Tax on organization managers (if applicable) (lesser of \$20,000 or 10% of col. (d))

SCHEDULE I—Initial Taxes on Excess Benefit Transactions (Section 4958) Continued

Part II Summary of Tax Liability of Disqualified Persons and Proration of Payments

(a) Names of disqualified persons liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (e), or prorated amount	(d) Disqualified person's total tax liability (add amounts in col. (c)) (see instructions)

Part III Summary of Tax Liability of 501(c)(3), (c)(4) & (c)(29) Organization Managers and Proration of Payments

(a) Names of 501(c)(3), (c)(4) & (c)(29) organization managers liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE J—Taxes on Being a Party to Prohibited Tax Shelter Transactions (Section 4965)

Part I Prohibited Tax Shelter Transactions (PTST) and Tax Imposed on the Tax-Exempt Entity
(see instructions)

(see instructions)			
(a) Transaction number	(b) Transaction date	(c) Type of transaction 1 — Listed 2 — Subsequently listed 3 — Confidential 4 — Contractual protection	(d) Description of transaction
1			
2			
3			
4			
5			
(e) Did the tax-exempt entity know or have reason to know this transaction was a PTST when it became a party to the transaction? Answer Yes or No		(f) Net income attributable to the PTST	(g) 75% of proceeds attributable to the PTST
			(h) Tax imposed on the tax-exempt entity (see instructions)
Total — column (h). Enter here and on Part I, line 9			

[illegible]

(a) Item number	(b) Name of sponsoring organization and donor advised fund	(c) Description of distribution	
1			
2			
3			
4			
(d) Date of distribution	(e) Amount of distribution	(f) Tax imposed on organization (20% of col. (e))	(g) Tax on fund managers (lesser of 5% of col. (e) or \$10,000)
Total — column (f). Enter here and on Part I, line 10			
Total — column (g). Enter total (or prorated amount) here and in Part II, column (c), below			

(a) Name of fund managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (g) or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE L—Taxes on Prohibited Benefits Distributed From Donor Advised Funds (Section 4967).

See the instructions.

Part I Prohibited Benefits and Tax Computation

(a) Item number	(b) Date of prohibited benefit	(c) Description of benefit
1		
2		
3		
4		
5		
(d) Amount of prohibited benefit	(e) Tax on prohibited benefit (125% of col. (d)) (see instructions)	(f) Tax on fund managers (if applicable) (lesser of 10% of col. (d) or \$10,000) (see instructions)

Part II Summary of Tax Liability of Donors, Donor Advisors, Related Persons and Proration of Payments

(a) Names of donors, donor advisor, or related persons liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (e) or prorated amount	(d) Donor, donor advisor, or related persons total tax liability (add amounts in col. (c)) (see instructions)

Part III Tax Liability of Fund Managers and Proration of Payments

(a) Names of fund managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f) or prorated amount	(d) Fund managers total tax liability (add amounts in col. (c)) (see instructions)

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 or trustee	Title	Date
Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person		Date
Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person		Date
Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person		Date
Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person		Date

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

Form **4720** (2011)

Department of the Treasury
Internal Revenue Service

► See separate instructions.

Full name of trust [REDACTED]				A Employer identification number [REDACTED]	
Name of trustee [REDACTED]				B Type of Entity (1) [REDACTED] Charitable lead trust (2) [REDACTED] Charitable remainder annuity trust described in section 664(d)(1) (3) [REDACTED] Charitable remainder unitrust described in section 664(d)(2) (4) [REDACTED] Pooled income fund described in section 642(c)(5) (5) [REDACTED] Other—Attach explanation	
Number, street, and room or suite no. (If a P.O. box, see the instructions.) [REDACTED]					
City, state, and ZIP code [REDACTED]					
C Fair market value (FMV) of assets at end of tax year [REDACTED]		D Gross Income [REDACTED]			
E Check applicable boxes (see instructions)		Initial return Change in trustee's ► [REDACTED]	Final return Name [REDACTED]	Amended return Address [REDACTED]	F Date the trust was created [REDACTED]
G If the trust is a section 664 trust, did it have unrelated business taxable income? If "Yes," file Form 4720					
					Yes [REDACTED] No [REDACTED]

Part I **Income and Deductions** (All trusts complete Sections A through D)

Section A—Ordinary Income

1	Interest income	1		
2a	Ordinary dividends (including qualified dividends)	2a		
b	Qualified dividends (see the instructions)	2b		
3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3		
4	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	4		
5	Farm income or (loss). Attach Schedule F (Form 1040)	5		
6	Ordinary gain or (loss). Attach Form 4797	6		
7	Other income. List type and amount ▶	7		
8	Total ordinary income. Combine lines 1, 2a, and 3 through 7 ▶	8		

Section B—Capital Gains (Losses)

9	Total short-term capital gain or (loss). Attach Schedule D, Part I (Form 1041)	9		
10	Total long-term capital gain or (loss). Attach Schedule D, Part II (Form 1041)	10		
11	Unrecaptured section 1250 gain	11		
12	28% gain	12		
13	Total capital gains (losses). Combine lines 9 and 10	13		

Section C—Nontaxable Income

14	Tax-exempt interest	14		
15	Other nontaxable income. List type and amount ▶	15		
16	Total nontaxable income. Add lines 14 and 15 ▶	16		

Section D—Deductions

17	Interest	17		
18	Taxes (see the instructions)	18		
19	Trustee fees	19		
20	Attorney, accountant, and return preparer fees	20		
21	Other allowable deductions. Attach schedule (see the instructions)	21		
22	Total. Add lines 17 through 21	22		
23	Charitable deduction	23		

Section E—Deductions Allocable to Income Categories (Section 664 trust only)

24a	Enter the amount from line 22 allocable to ordinary income	24a			
b	Subtract line 24a from line 8	24b			
25a	Enter the amount from line 22 allocable to capital gains (losses)	25a			
b	Subtract line 25a from line 13	25b			
26a	Enter the amount from line 22 allocable to nontaxable income	26a			
b	Subtract line 26a from line 16	26b			

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 13227T

Form **5227** (2011)

Part II **Schedule of Distributable Income** (Section 664 trust only) See the instructions

Accumulations		(a) Ordinary income	(b) Capital gains (losses)	(c) Nontaxable income
27	Undistributed income from prior tax years			
28	Current tax year net income (before distributions): • In column (a), enter the amount from line 24b • In column (b), enter the amount from line 25b • In column (c), enter the amount from line 26b			
29	Total distributable income. Add lines 27 and 28			

Part III-A **Distributions of Principal for Charitable Purposes**

30	Principal distributed in prior tax years for charitable purposes			30		
31	Principal distributed during the current tax year for charitable purposes. Fill in the information for columns (A), (B), and (C) and enter the amount distributed on the space to the right. (see the instructions)					
	(A) Payee's name and address	(B) Date of distribution	(C) Charitable purpose and description of assets distributed			
a						
				31a		
b						
				31b		
c						
				31c		
32	Total. Add lines 30 through 31c			32		

Part III-B **Accumulated Income Set Aside and Income Distributions for Charitable Purposes**
Grantor type trusts complete only lines 35 and 36 (see the instructions).

33a	Accumulated income set aside in prior tax years for which a deduction was claimed under section 642(c)			33a		
b	Enter the amount shown on line 23			33b		
34	Add lines 33a and 33b			34		
35	Distributions made during the tax year (see the instructions): • For income set aside in prior tax years for which a deduction was claimed under section 642(c), • For charitable purposes for which a charitable deduction was claimed under section 642(c) in the current tax year, or • For charitable purposes by a grantor type trust for which a charitable deduction was claimed under section 170 upon contribution to the trust Fill in the information for columns (A), (B), and (C) and enter the amount distributed on the line to the right.					
	(A) Payee's name and address	(B) Date of distribution	(C) Charitable purpose and description of assets distributed			
a						
				35a		
b						
				35b		
c						
				35c		
36	Add lines 35a through 35c			36		
37	Carryover. Subtract line 36 from line 34			37		

Part IV Balance Sheet (see the instructions)

Assets		(a) Beginning-of-Year Book Value	(b) End-of-Year Book Value	(c) FMV (see instructions)
38	Cash—non-interest-bearing	38		
39	Savings and temporary cash investments	39		
40a	Accounts receivable	40a		
b	Less: allowance for doubtful accounts	40b		
41	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule)	41		
42a	Other notes and loans receivable	42a		
b	Less: allowance for doubtful accounts	42b		
43	Inventories for sale or use	43		
44	Prepaid expenses and deferred charges	44		
45a	Investments—U.S. and state government obligations (attach schedule)	45a		
b	Investments—corporate stock. Attach schedule	45b		
c	Investments—corporate bonds. Attach schedule	45c		
46a	Investments—land, buildings, and equipment: basis (attach schedule)	46a		
b	Less: accumulated depreciation	46b		
47	Investments—other (attach schedule)	47		
48a	Land, buildings, and equipment: basis	48a		
b	Less: accumulated depreciation	48b		
49	Other assets. Describe ►	49		
50	Total assets. Add lines 38 through 49 (must equal line 60)	50		
Liabilities				
51	Accounts payable and accrued expenses	51		
52	Deferred revenue	52		
53	Loans from officers, directors, trustees, and other disqualified persons	53		
54	Mortgages and other notes payable. Attach schedule	54		
55	Other liabilities. Describe ►	55		
56	Total liabilities. Add lines 51 through 55	56		
Net Assets				
57	Trust principal or corpus	57		
58a	Undistributed income	58a		
b	Undistributed capital gains	58b		
c	Undistributed nontaxable income	58c		
59	Total net assets. Add lines 57 through 58c	59		
60	Total liabilities and net assets. Add lines 56 and 59	60		

Form **5227** (2011)

Part V-A Charitable Remainder Annuity Trust (CRAT) Information (to be completed **only** by a section 664 CRAT)

61a Enter the initial fair market value (FMV) of the property placed in the trust	61a	<input checked="" type="checkbox"/>	
b Enter the total annual annuity amounts for all recipients	61b	<input checked="" type="checkbox"/>	

Part V-B Charitable Remainder Unitrust (CRUT) Information (to be completed **only** by a section 664 CRUT)
See the instructions

62 Is the CRUT a net income charitable remainder unitrust (NICRUT) as described in Regulations section 1.664-3(a)(1)(i)(b)(1)?	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/> No
63 Is the CRUT a net income with make-up charitable remainder unitrust (NIMCRUT) as described in Regulations section 1.664-3(a)(1)(i)(b)(2)?	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/> No
64 Did the trust change its method of payment during the tax year?	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/> No

If "Yes," describe the triggering event including the date of the event and the old method of payment ► _____

65a Enter the unitrust fixed percentage to be paid to the recipients	65a	<input checked="" type="checkbox"/>	%
b Unitrust amount. Subtract line 56, column (c), from line 50, column (c), and multiply the result by the percentage on line 65a. Do not enter less than -0-	65b	<input checked="" type="checkbox"/>	
If the answer is "Yes" on line 62 or line 63, go to line 66a. Otherwise, skip lines 66a through 67b and enter the line 65b amount on line 68.			
66a Trust's accounting income for 2011. Attach schedule	66a	<input checked="" type="checkbox"/>	
If the answer is "Yes" on line 62, go to line 66b. If the answer is "Yes" on line 63, skip line 66b and go to line 67a.			
b Enter the smaller of line 65b or line 66a here and on line 68. Skip lines 67a and 67b	66b	<input checked="" type="checkbox"/>	
67a Total accumulated distribution deficiencies from previous years (see the instructions)	67a	<input checked="" type="checkbox"/>	
b Add lines 65b and 67a	67b	<input checked="" type="checkbox"/>	
If lines 67a and 67b are completed, enter the smaller of line 66a or line 67b on line 68.			
68 Required unitrust distribution for 2011	68	<input checked="" type="checkbox"/>	
69 Carryover of accumulated distribution deficiency (only for trusts that answered "Yes" on line 63). Subtract line 68 from line 67b	69	<input checked="" type="checkbox"/>	
70 If this is the final return, enter the initial FMV of all assets placed in trust by the donor	70	<input checked="" type="checkbox"/>	
71 Did the trustee change the method of determining the fair market value of the assets?	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/> No
If "Yes," attach an explanation.			
72 Were any additional contributions received by the trust during 2011?	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/> No
If "Yes," be sure to complete all columns of line 7 in Schedule A, Part III.			

Part VI-A Statements Regarding Activities (see the instructions)

73 Are the requirements of section 508(e) satisfied either: • By the language in the governing instrument; or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		Yes	No
74 Are you using this return only to report the income and assets of a segregated amount under section 4947(a)(2)(B)?	74	<input type="checkbox"/>	<input type="checkbox"/>

Form **5227** (2011)

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required**File Form 4720 if any item is checked in the "Yes" column (to the right), unless an exception applies.**

	Yes	No
75 Self-dealing (section 4941):		
a During 2011, did the trust (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the trust agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input type="checkbox"/> No		
b If any answer is "Yes" to 75a(1) through (6), did any of the acts fail to qualify under the exceptions described in Regulations sections 53.4941(d)-3 and 4, or in a current Notice regarding disaster assistance (see page 9 of the instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No	75b	
Organizations relying on a current Notice regarding disaster assistance, check here <input type="checkbox"/>		
c Did the trust engage in a prior year in any of the acts described in 75a, other than excepted acts, that were not corrected before January 1, 2011? <input type="checkbox"/> Yes <input type="checkbox"/> No	75c	
76 Does section 4947(b)(3)(A) or (B) apply? (See the instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," check the "N/A" box in questions 77 and 78.		
77 Taxes on excess business holdings (section 4943): <input type="checkbox"/> N/A		
a Did the trust hold more than a 2% direct or indirect interest in any business enterprise at any time during 2011? <input type="checkbox"/> Yes <input type="checkbox"/> No		
b If "Yes," did the trust have excess business holdings in 2011 as a result of (1) any purchase by the trust or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? <input type="checkbox"/> Yes <input type="checkbox"/> No	77b	
Use Schedule C, Form 4720, to determine if the trust had excess business holdings in 2011.		
78 Taxes on investments that jeopardize charitable purposes (section 4944): <input type="checkbox"/> N/A		
a Did the trust invest during 2011 any amount in a manner that would jeopardize its charitable purpose? <input type="checkbox"/> Yes <input type="checkbox"/> No	78a	
b Did the trust make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before January 1, 2011? <input type="checkbox"/> Yes <input type="checkbox"/> No	78b	
79 Taxes on taxable expenditures (section 4945) and political expenditures (section 4955):		
a During 2011, did the trust pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(3) Provide a grant to an individual for travel, study, or other similar purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational, or for the prevention of cruelty to children or animals? <input type="checkbox"/> Yes <input type="checkbox"/> No		
b If any answer is "Yes" to 79a(1) through (5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945, or in a current Notice regarding disaster assistance (see the instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No	79b	
Organizations relying on a current Notice regarding disaster assistance, check here <input type="checkbox"/>		
c If the answer is "Yes" to question 79a(4), does the trust claim exemption from the tax because it maintained expenditure responsibility for the grant? (See the instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," attach the statement required by Regulations section 53.4945-5(d).		
80 Personal benefit contracts (section 170(f)(10)):		
a Did the trust, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <input type="checkbox"/> Yes <input type="checkbox"/> No	80b	
b Did the trust, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes" to 80b, file Form 8870 (see the instructions.)		

Form **5227** (2011)

Part VII Questionnaire for Charitable Lead Trusts, Pooled Income Funds, and Charitable Remainder Trusts
 (see the instructions)

Section A—All Trusts

- 81** Check this box if any of the split-interest trust's income interests expired during 2011 ☒ **82** Check this box if all of the split-interest trust's income interests expired before 2011 ☒
- If 82 (above) is checked and this is **not** a final return, attach an explanation.

Section B—Charitable Lead Trusts

- 83** Does the governing instrument require income in excess of the required annuity or unitrust payments to be paid for charitable purposes? ☒ **Yes** ☒ **No**
- 84** Enter the amount of any excess income required to be paid for charitable purposes for 2011 **84** ☒ ☒
- 85** Enter the amount of annuity or unitrust payments required to be paid to charitable beneficiaries for 2011 **85** ☒ ☒

Section C—Pooled Income Funds

- 86** Enter the amount of contributions received during 2011 **86** ☒ ☒
- 87** Enter the amount required to be distributed for 2011 to satisfy the remainder interest **87** ☒ ☒
- 88** Enter any amounts that were required to be distributed to the remainder beneficiary that remain undistributed **88** ☒ ☒
- 89** Enter the amount of income required to be paid to the charitable remainder beneficiary for 2011 **89** ☒ ☒

Section D—Charitable Remainder Trusts

- 90** Check this box if you are filing for a charitable remainder annuity trust or a charitable remainder unitrust whose charitable interests involve only cemeteries or war veterans' posts ☒
- 91** Check this box if you are making an election under Regulations section 1.664-2(a)(1)(i)(a)(2) or 1.664-3(a)(1)(i)(g)(2) to treat income generated from certain property distributions (other than cash) by the trust as occurring on the last day of the tax year. (See the instructions.) ☒
- 92** Is this the initial return? If "Yes," attach a copy of the trust instrument ☒ **Yes** ☐ **No**
- 93** Was the trust instrument amended during the year? If "Yes," attach a copy ☒ **Yes** ☐ **No**
- 94a** If this is the final return, were final distributions made according to the trust instrument? ☒ **Yes** ☐ **No**
- b** If "Yes," did you complete line 31? ☒ **Yes** ☐ **No**
- c** If either line 94a or 94b is "No," explain why ▶ _____
- _____
- _____
- _____
- 95** At any time during calendar year 2011, did the trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? ☒ **Yes** ☐ **No**
- See the instructions for exceptions and filing requirements for Form TD F 90-22.1.
- If "Yes," enter the name of the foreign country ▶ _____

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

▶ _____ Signature of trustee or officer representing trustee Date

Paid Preparer Use Only

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

Form **5227** (2011)

Full name of trust

Employer identification number

NOT Open To Public Inspection**Schedule A—Distributions, Assets, and Donor Information****Part I Accumulation Schedule** (Section 664 trust only) See the instructions

	Accumulations	(a) Ordinary income	(b) Capital gain (loss)	(c) Nontaxable income
1	Total distributable income. Enter the amount from line 29 . . .			
2a	Total distributions for 2011: <input type="text"/>			
b	2011 distributions from income			
3	Undistributed income at end of tax year. Subtract line 2b from line 1			

Part II-A Current Distributions Schedule (Section 664 trust only) See the instructions

	(a) Name of recipient			(b) Identifying number		(c) Percentage of total unitrust amount payable (if applicable)
4a						%
b						%
c						%
	(d) Ordinary Income	Capital gains		(g) Nontaxable Income	(h) Corpus	(i) Total (add cols. (d) through (h))
		(e) Short-term	(f) Long-term			
4a						
b						
c						
Total						

If Part II-A, Total, column (i) does not agree with line 61b of Form 5227 for a CRAT or line 68 of Form 5227 for a CRUT, check here ☐ and attach an explanation.

Part II-B Current Distributions (charitable lead trusts or pooled income funds only) See the instructions

5 Enter the amount required to be paid to private beneficiaries for 2011

Part III Assets and Donor Information (Section 664 trust or charitable lead trust only)

6 Is this the initial return or were additional assets contributed to the trust in 2011? ☒ **Yes** ☐ **No**

If "Yes," complete the schedule below.

If "No," complete only column (a) of the schedule below.

	(a) Name and address of donor	(b) Description of each asset donated	(c) Fair market value of each asset on date of donation	(d) Date of donation
7a	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7b	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7c	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

7d Total

8 For charitable remainder trusts: If this was the final year, was an early termination agreement signed by all parties to the trust? ☒ **Yes** ☐ **No** ☐ **N/A**

If "Yes," attach a copy of the signed agreement.

**Information Return for Tax-Exempt
Private Activity Bond Issues**
(Under Internal Revenue Code section 149(e))
▶ See separate instructions.

OMB No. 1545-0720

Part I Reporting Authority		Check if Amended Return ▶ <input type="checkbox"/>
1 Issuer's name		2 Issuer's employer identification number
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)		3b Telephone number of other person shown on 3a
4 Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	5 Report number (For IRS Use Only) 1 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
6 City, town, or post office, state, and ZIP code		7 Date of issue (MM/DD/YYYY)
8 Name of issue		9 CUSIP number
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information		10b Telephone number of officer or other employee shown on 10a

Part II Type of Issue (Enter the issue price.)		Issue Price
11 Exempt facility bond:		
a	Airport (sections 142(a)(1) and 142(c))	11a
b	Docks and wharves (sections 142(a)(2) and 142(c))	11b
c	Water furnishing facilities (sections 142(a)(4) and 142(e))	11c
d	Sewage facilities (section 142(a)(5))	11d
e	Solid waste disposal facilities (section 142(a)(6))	11e
f	Qualified residential rental projects (sections 142(a)(7) and 142(d)) (see instructions)	11f
	Meeting 20–50 test (section 142(d)(1)(A))	
	Meeting 40–60 test (section 142(d)(1)(B))	
	Meeting 25–60 test (NYC only) (section 142(d)(6))	
	Has an election been made for deep rent skewing (section 142(d)(4)(B))? Yes <input type="checkbox"/> No <input type="checkbox"/>	
g	Facilities for the local furnishing of electric energy or gas (sections 142(a)(8) and 142(f))	11g
h	Facilities allowed under a transitional rule of the Tax Reform Act of 1986 (see instructions)	11h
	Facility type	
	1986 Act section	
i	Qualified enterprise zone facility bonds (section 1394) (see instructions)	11i
j	Qualified empowerment zone facility bonds (section 1394(f)) (see instructions)	11j
k	District of Columbia Enterprise Zone facility bonds (section 1400A)	11k
l	Qualified public educational facility bonds (sections 142(a)(13) and 142(k))	11l
m	Qualified green building and sustainable design projects (sections 142(a)(14) and 142(l))	11m
n	Qualified highway or surface freight transfer facilities (sections 142(a)(15) and 142(m))	11n
o	Other (see instructions)	
p	Qualified New York Liberty Zone bonds (section 1400L(d))	11p
q	Other (see instructions)	11q
12a	Qualified mortgage bond (section 143(a))	12a
b	Other (see instructions)	12b
13	Qualified veterans' mortgage bond (section 143(b)) (see instructions) ▶	13
	Check the box if you elect to rebate arbitrage profits to the United States <input type="checkbox"/>	
14	Qualified small issue bond (section 144(a)) (see instructions) ▶	14
	Check the box for \$10 million small issue exemption <input type="checkbox"/>	
15	Qualified student loan bond (section 144(b))	15
16	Qualified redevelopment bond (section 144(c))	16
17	Qualified hospital bond (section 145(c)) (attach schedule—see instructions)	17
18	Qualified 501(c)(3) nonhospital bond (section 145(b)) (attach schedule—see instructions)	18
	Check box if 95% or more of net proceeds will be used only for capital expenditures ▶ <input type="checkbox"/>	
19	Nongovernmental output property bond (treated as private activity bond) (section 141(d))	19
20a	Other (see instructions)	
b	New York Liberty Zone advance refunding bond (section 1400L(e)) (see instructions)	20b
c	Other. Describe (see instructions) ▶	20c

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 49973K

Form **8038** (Rev. 4-2011)

Part III Description of Bonds (Complete for the entire issue for which this form is being filed.)

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21		\$	\$	years	%

Part IV Uses of Proceeds of Issue (including underwriters' discount)

	Amount
22 Proceeds used for accrued interest	
23 Issue price of entire issue (enter amount from line 21, column (b))	
24 Proceeds used for bond issuance costs (including underwriters' discount)	
25 Proceeds used for credit enhancement	
26 Proceeds allocated to reasonably required reserve or replacement fund	
27 Proceeds used to currently refund prior issue (complete Part VI)	
28 Proceeds used to advance refund prior issue (complete Part VI)	
29 Add lines 24 through 28	
30 Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)	

Part V Description of Property Financed by Nonrefunding Proceeds

Caution: The total of lines 31a through e below must equal line 30 above. Do not complete for qualified student loan bonds, qualified mortgage bonds, or qualified veterans' mortgage bonds.

31 Type of Property Financed by Nonrefunding Proceeds:	Amount
a Land	31a
b Buildings and structures	31b
c Equipment with recovery period of more than 5 years	31c
d Equipment with recovery period of 5 years or less	31d
e Other. Describe (see instructions)	31e
32 North American Industry Classification System (NAICS) of the projects financed by nonrefunding proceeds.	
a NAICS Code	Amount of nonrefunding proceeds
b	
c NAICS Code	Amount of nonrefunding proceeds
d	

Part VI Description of Refunded Bonds (Complete this part only for refunding bonds.)

33 Enter the remaining weighted average maturity of the bonds to be currently refunded	years
34 Enter the remaining weighted average maturity of the bonds to be advance refunded	years
35 Enter the last date on which the refunded bonds will be called	/ /
36 Enter the date(s) the refunded bonds were issued	

Part VII Miscellaneous

37 Name of governmental unit(s) approving issue (see the instructions)	
38 Check the box if you have designated any issue under section 265(b)(3)(B)(i)(III)	
39 Check the box if you have elected to pay a penalty in lieu of arbitrage rebate	
40a Check the box if you have identified a hedge and enter the following information	
b Name of hedge provider	
c Type of hedge	
d Term of hedge	
41 Check the box if the hedge is superintegrated	
42a Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC)	
b Enter the final maturity date of the GIC	/ /
c Enter the name of the GIC provider	
43 Check the box if the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated in accordance with the requirements under the Code and Regulations (see instructions)	
44 Check the box if the issuer has established written procedures to monitor the requirements of section 148	
45a Enter the amount of reimbursement if some portion of the proceeds was used to reimburse expenditures	
b Enter the date the official intent was adopted	/ /
46 Check the box if the issue is comprised of qualified redevelopment, qualified small issue, or exempt facilities bonds and provide name and EIN of the primary private user	
Name	EIN

Part VIII Volume Caps		Amount
47	Amount of state volume cap allocated to the issuer. Attach copy of state certification	47
48	Amount of issue subject to the unified state volume cap	48
49	Amount of issue not subject to the unified state volume cap or other volume limitations:	49
a	Of bonds for governmentally owned solid waste facilities, airports, docks, wharves, environmental enhancements of hydroelectric generating facilities, or high-speed intercity rail facilities	49a
b	Under a carryforward election. Attach a copy of Form 8328 to this return	49b
c	Under transitional rules of the Tax Reform Act of 1986. Enter Act section ▶ [REDACTED]	49c
d	Under the exception for current refunding (section 146(i) and section 1313(a) of the Tax Reform Act of 1986)	49d
50a	Amount of issue of qualified veterans' mortgage bonds	50a
b	Enter the state limit on qualified veterans' mortgage bonds	50b
51a	Amount of section 1394(f) volume cap allocated to issuer. Attach copy of local government certification	51a
b	Name of empowerment zone ▶ [REDACTED]	
52	Amount of section 142(k)(5) volume cap allocated to issuer. Attach copy of state certification	52

Signature and Consent	Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person(s) that I have authorized above.			
	Signature of issuer's authorized representative		Date	Type or print name and title

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

Form **8038** (Rev. 4-2011)

Return for Credit Payments to Issuers of Qualified Bonds

OMB No. 1545-2142

Part I Information on Entity That Is To Receive Payment of Credit and Communications Check box if Amended Return ☐

1 Name of entity that is to receive payment of the credit		2 Employer identification number (EIN)	
3 Number and street (or P.O. box no. if mail is not delivered to street address)		Room/suite	
4 City, town, or post office, state, and ZIP code			
5 Name and title of designated contact person whom the IRS may call for more information		6 Telephone number of officer or legal representative	

Part II Reporting Authority

7 Issuer's name (if same as line 1, enter "SAME" and skip lines 8, 9, 11, 15, and 16)		8 EIN	
9 Number and street (or P.O. box no. if mail is not delivered to street address)		Room/suite	
11 City, town, or post office, state, and ZIP code		12 Date of issue (MM/DD/YYYY)	
13 Name of issue		14 CUSIP number (see instructions)	
15 Name and title of officer or other person whom the IRS may call for more information		16 Telephone number of officer or other person to call	

17a Type of issue <input checked="" type="checkbox"/> For build America bonds and recovery zone economic development bonds, check the applicable box (see instructions)	
<input checked="" type="checkbox"/> Educational <input type="checkbox"/> Health and Hospital <input type="checkbox"/> Transportation <input type="checkbox"/> Public Safety <input type="checkbox"/> Environmental <input type="checkbox"/> Housing <input type="checkbox"/> Utilities <input type="checkbox"/> Other	
b For build America bonds, recovery zone economic development bonds, and specified tax credit bonds, enter the issue price 17b	
c Check applicable box <input checked="" type="checkbox"/> Variable rate bond <input type="checkbox"/> Fixed rate bond	

Part III Payment of Credit (For specified tax credit bonds with multiple maturities, see instructions.)

18 Interest payment date to which this payment of credit relates (MM/DD/YYYY)		19a	
19a Interest payable to bondholders on the interest payment date			
b For specified tax credit bonds only, enter the applicable credit rate determined under Sec. 54A(b)(3) <input type="checkbox"/> <input type="checkbox"/> %			
c For specified tax credit bonds only, enter the interest that would be payable to bondholders on the interest payment date calculated using the applicable credit rate (see instructions)		19c	
20 Amount of credit payment to be received as of the interest payment date (complete only line 20a, 20b, 20c, 20d, 20e, or 20f)			
a Build America bonds. Multiply line 19a by 35%		20a	
b Recovery zone economic development bonds. Multiply line 19a by 45%		20b	
c New clean renewable energy bonds enter the lesser of line 19a or 70% of line 19c		20c	
d Qualified energy conservation bonds enter the lesser of line 19a or 70% of line 19c		20d	
e Qualified zone academy bonds enter the lesser of lines 19a or 19c		20e	
f Qualified school construction bonds enter the lesser of lines 19a or 19c		20f	
21 Adjustment to previous credit payments (complete line 21a OR line 21b only):			
a Net increase to previous payments (attach explanation)		21a	
b Net decrease to previous payments (attach explanation)		21b	
22 Amount of credit payment to be received. Combine either line 20a, 20b, 20c, 20d, 20e, or 20f with line 21a or line 21b .		22	
23 Is this the final interest payment date?		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
24 If the entity identified in Part I is not the issuer, check this box		<input type="checkbox"/>	

Direct Deposit	25 Enter direct deposit information below:	
	a Routing number	b Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	c Account number	

Signature and Consent Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I authorize the IRS to send the requested refundable credit payment to the entity identified in Part I, and I consent to the disclosure of the issuer's return information, as necessary to process the refundable credit payment, to the designated contact person(s) listed above in Parts I and II, as applicable.

Signature of issuer		Date	Type or print name and title	
---------------------	--	------	------------------------------	--

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.	

Information Return for Tax-Exempt Governmental Obligations

► Under Internal Revenue Code section 149(e)

► See separate instructions.

Caution: If the issue price is under \$100,000, use Form 8038-GC.

OMB No. 1545-0720

Part I Reporting Authority		If Amended Return, check here ►	
1 Issuer's name		2 Issuer's employer identification number (EIN)	
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)		3b Telephone number of other person shown on 3a	
4 Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	5 Report number (For IRS Use Only)	
6 City, town, or post office, state, and ZIP code		7 Date of issue	
8 Name of issue		9 CUSIP number	
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions)		10b Telephone number of officer or other employee shown on 10a	

Part II Type of Issue (enter the issue price). See the instructions and attach schedule.			
11 Education		11	
12 Health and hospital		12	
13 Transportation		13	
14 Public safety		14	
15 Environment (including sewage bonds)		15	
16 Housing		16	
17 Utilities		17	
18 Other. Describe ►		18	
19 If obligations are TANs or RANs, check only box 19a ►			
If obligations are BANs, check only box 19b ►			
20 If obligations are in the form of a lease or installment sale, check box ►			

Part III Description of Obligations. Complete for the entire issue for which this form is being filed.					
	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21		\$	\$	years	%

Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)						
22	Proceeds used for accrued interest				22	
23	Issue price of entire issue (enter amount from line 21, column (b))				23	
24	Proceeds used for bond issuance costs (including underwriters' discount)				24	
25	Proceeds used for credit enhancement				25	
26	Proceeds allocated to reasonably required reserve or replacement fund				26	
27	Proceeds used to currently refund prior issues				27	
28	Proceeds used to advance refund prior issues				28	
29	Total (add lines 24 through 28)				29	
30	Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)				30	

Part V Description of Refunded Bonds. Complete this part only for refunding bonds.		
31	Enter the remaining weighted average maturity of the bonds to be currently refunded	years
32	Enter the remaining weighted average maturity of the bonds to be advance refunded	years
33	Enter the last date on which the refunded bonds will be called (MM/DD/YYYY)	
34	Enter the date(s) the refunded bonds were issued ► (MM/DD/YYYY)	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63773S

Form **8038-G** (Rev. 9-2011)

Part VI Miscellaneous

35	Enter the amount of the state volume cap allocated to the issue under section 141(b)(5)	35		
36a	Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) (see instructions)	36a		
b	Enter the final maturity date of the GIC ▶			
c	Enter the name of the GIC provider ▶			
37	Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units	37		
38a	If this issue is a loan made from the proceeds of another tax-exempt issue, check box ▶ and enter the following information:			
b	Enter the date of the master pool obligation ▶			
c	Enter the EIN of the issuer of the master pool obligation ▶			
d	Enter the name of the issuer of the master pool obligation ▶			
39	If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box ▶			
40	If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box ▶			
41a	If the issuer has identified a hedge, check here ▶ and enter the following information:			
b	Name of hedge provider ▶			
c	Type of hedge ▶			
d	Term of hedge ▶			
42	If the issuer has superintegrated the hedge, check box ▶			
43	If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box ▶			
44	If the issuer has established written procedures to monitor the requirements of section 148, check box ▶			
45a	If some portion of the proceeds was used to reimburse expenditures, check here ▶ and enter the amount of reimbursement ▶			
b	Enter the date the official intent was adopted ▶			

Signature and Consent

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.

▶ Signature of issuer's authorized representative Date ▶ Type or print name and title

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.			

Form **8038-G** (Rev. 9-2011)

Check box if **Amended Return** ►

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11545Y Form **8038-T** (Rev. 4-2011)

**Information Return for Tax Credit Bonds
and Specified Tax Credit Bonds**

► Under Internal Revenue Code section 149(e)
► See separate instructions.

OMB No. 1545-2160

Part I Reporting Authority		Check if Amended Return ► <input type="checkbox"/>
1 Issuer's name	2 Issuer's employer identification number (EIN)	
3 Name of person (other than the issuer) with whom the IRS may communicate about this return (See instructions.)	4 Report number (For IRS Use Only)	
5 Number and street (or P.O. Box if mail is not delivered to street address)		
6 City, town, or post office, state, and ZIP code	7 Date of issue (MM/DD/YYYY)	
8 Name of issue	9 CUSIP number	
10 Name and title of officer of issuer whom the IRS may call for more information (See instructions.)	11 Telephone number of officer or other person	

Part II Type of Issue	
1 Tax Credit Bond Code (See instructions, enter three digit code for the type of issue)	2 Description:
3 Has the issuer made an irrevocable election to apply section 6431(f)? <input type="checkbox"/> Yes <input type="checkbox"/> No	4 Enter the first interest payment date (MM/DD/YYYY) ►
5 Interest payment date frequency (Check box; see instructions and attach debt service schedule):	
a <input type="checkbox"/> annual,	
b <input type="checkbox"/> semi-annual,	
c <input type="checkbox"/> quarterly,	
d <input type="checkbox"/> monthly, or	
e <input type="checkbox"/> other	
f If line 5e above is checked, please describe the payment frequency:	

Part III Description of Obligations	
1 Issue price	1
2 Stated redemption price at maturity	2
3 Final maturity date (enter date MM/DD/YYYY) ►	
4 Applicable credit rate	4
5 Maximum term	5
6 Permitted Sinking Fund Yield	6
7 Enter the interest rate on the bonds	7
8 If the issue is a variable rate issue, check box 8a <input type="checkbox"/> Enter the frequency rates are reset 8b <input type="checkbox"/>	

Part IV Proceeds of Issue (Including underwriters' discount)		Amount
1 Sale Proceeds	1	
2 Proceeds used for bond issuance cost (including underwriters' discount)	2	
3 Estimated investment proceeds	3	
4 Expected available project proceeds (Subtract line 2 from line 1 and add line 3)	4	
5 Matching pledged funds	5	
6 Other (describe) ►	6	
7 Total proceeds (Add lines 4 through 6)	7	

Part V Description of Use of Proceeds for Qualified Purpose Expenditures		Amount
1a Loans to qualified borrower(s)	1a	
b If a written loan commitment was obtained prior to issue date, check box <input type="checkbox"/>		
c Name of borrower ►		
d EIN of borrower ► (Attach list if more than one)		
2 Land	2	
3 Buildings and structures	3	
4 Furniture or equipment with recovery period of more than 5 years	4	
5 Furniture or equipment with recovery period of 5 years or less	5	
6 Grants	6	
7 Demonstration projects	7	
8 Public education campaigns	8	
9 Repairs or other rehabilitation expenditures	9	

Description of Use of Proceeds for Qualified Purpose Expenditures (Continued)

10	Developing course materials and/or staff training expenditures	10							
11	Pay principal, interest, or premiums on qualified bonds	11							
12	Refinance a qualified indebtedness	12							
13	Other (describe) ▶ <input type="checkbox"/>	13							
14	Total qualified purpose expenditures (Sum of lines 1a through 13)	14							
15	Percentage of total proceeds to be used for qualified purpose expenditures (Divide line 14 in Part V by line 7 in Part IV, multiply result by 100)	15	<input type="checkbox"/>						%
16	If some portion of proceeds was used to reimburse issuer for amounts paid for a qualified purpose, enter the amount of reimbursement	16							
17	If some portion of proceeds was to reimburse issuer for amounts paid for a qualified purpose, enter the date the official intent was adopted (MM/DD/YYYY) ▶ / / <input type="checkbox"/>	17							

Part VI Allocation of National, State, Tribal, or Local Bond Limitation Amount

(Enter source and amount of allocation and attach copy of certificate)

1a	Volume cap allocation amount	1a							
	Year of Allocation <input type="checkbox"/> Amount of Carryforward <input type="checkbox"/>								
b	National, check box <input type="checkbox"/> Local, check box <input type="checkbox"/>								
c	State, check box <input type="checkbox"/>								
d	Tribal, check box <input type="checkbox"/>								
2	If box 1c is checked, enter State abbreviation <input type="checkbox"/>								

Part VII Miscellaneous

1	Arbitrage questions:	
a	If there is a reserve or sinking fund that is expected to repay the issue at maturity, check box <input type="checkbox"/>	
b	If 1a is checked and the reserve or sinking fund is funded in equal periodic installments, check box <input type="checkbox"/>	
c	If either the funding of the reserve or sinking fund is expected to result in an amount greater than the amount necessary to repay the issue; or, if the yield on such fund is greater than the permitted sinking fund yield from line 6, Part III, check box <input type="checkbox"/>	
d	If the issuer established written procedures to monitor the requirements of section 148 with respect to these bonds, check box <input type="checkbox"/>	
2	If all federal, state, and local requirements governing conflicts of interest are satisfied with respect to this issue, check box <input type="checkbox"/>	
3	If the entitlements to credits with respect to this bond issue are expected to be stripped, check box <input type="checkbox"/>	
4	If the issuer established written procedures to ensure that all nonqualified bonds at the end of the applicable period are redeemed within 90 days, check box <input type="checkbox"/>	
5	Other: <input type="checkbox"/>	

Signature and Consent	Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person(s) that I have authorized above.			
	Signature of issuer's authorized representative	Date	Type or print name and title	
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code		EIN	
			Phone no.	

Part VIII Consent to Disclosure of Certain Information from this Return

- 1** Does the issuer give the IRS consent to publish, through a website or in a publication, its name and address, employer identification number, name and description of bond issue, date of issuance, CUSIP number, issue price, final maturity date, stated redemption price at maturity, applicable credit rate, and maximum term, to assist in the proper reporting of interest, tax credits, or other benefits under IRC section 6049 and Regulations thereunder ☐ **Yes** ☐ **No**

Under penalties of perjury, I declare that I am an officer of the above named issuer and that I am authorized to give consent on behalf of the above named issuer for the IRS to publish the items of information described in line 1 of Part VIII of this form to assist in the reporting obligations under IRC section 6049.

Sign Here	Signature	Date	Type or print name and title
------------------	-----------	------	------------------------------

Issuer's name:

Issuer's employer identification number (EIN):

Schedule A Schedule for New Clean Renewable Energy Bonds (New CREBs) ▶ Under Internal Revenue Code sections 54A and 54C ▶ See separate instructions.	Tax Credit Bond Code <div style="border: 1px solid black; padding: 5px; font-weight: bold; font-size: 1.2em;">102</div>
---	--

Part I Issuer Questions		Yes	No
1 Is the issuer a public power provider?	1	<input checked="" type="checkbox"/>	
2 Is the issuer a cooperative electric company?	2	<input checked="" type="checkbox"/>	
3 Is the issuer a governmental body?	3	<input checked="" type="checkbox"/>	
4 Is the issuer a clean renewable energy bond lender?	4	<input checked="" type="checkbox"/>	
5 Is the issuer a not-for-profit electric utility which has received a loan/loan guarantee under the Rural Electrification Act?	5	<input type="checkbox"/>	
6 Have proceeds been used to acquire existing facilities? (See instructions.)	6	<input checked="" type="checkbox"/>	
7 Have proceeds been used to refinance existing facilities? (See instructions.)	7	<input checked="" type="checkbox"/>	
8 Is the issue date of the issue on or before the date that is 3 years after the volume cap allocation date? (See instructions.)	8	<input type="checkbox"/>	
9 Has the issuer designated these bonds as New CREBs for purposes of section 54C?	9	<input checked="" type="checkbox"/>	

Part II	Amount
1 (For IRS Use Only)	1

Part III List of Qualified Renewable Energy Facilities

List the type of qualified renewable energy facilities (see instructions) to be financed by the bonds, the location, the owner of such facility, the owner's EIN, and the amount of available project proceeds to be used for that facility. (If more than one, attach schedule.)

 Type of Facility:

 Location of Facility:

 Owner's Name:

 Owner's EIN:

 Amount of Available Project Proceeds \$:

Schedule B Schedule for Qualified Energy Conservation Bonds (QECBs) ▶ Under Internal Revenue Code sections 54A and 54D ▶ See separate instructions.	Tax Credit Bond Code <div style="border: 1px solid black; padding: 5px; font-weight: bold; font-size: 1.2em;">103</div>
--	--

Part I Issuer and Project Questions		Yes	No
1 Has the issuer designated these bonds as QECBs for purposes of section 54D?	1	<input checked="" type="checkbox"/>	
2 Has the allocation been reallocated from a large local government to a State?	2	<input checked="" type="checkbox"/>	
3 Is the issuer a large local government?	3	<input checked="" type="checkbox"/>	
4 Is the issuer an Indian tribal government?	4	<input checked="" type="checkbox"/>	
5 Are all proceeds to be used within the jurisdiction of the issuer?	5	<input checked="" type="checkbox"/>	
6 If the issuer issued the bonds based on a volume cap allocation received by another authorized entity (that allocated volume cap to the issue), check "Yes." If not, check "No." Provide the name of such authorized entity. Attach schedule if more than one entity's volume cap is used (See instructions.)	6	<input type="checkbox"/>	

Part II	Amount
1 (For IRS Use Only)	1

Part III List of Conservation Purposes, Location of the Facilities, Amount of Proceeds Used for the Purpose, Private Activity User, and Private User's EIN.

- 1 List the type of qualified conservation purpose described under section 54D(f) financed with the proceeds of the bonds, the location of the facility financed with the proceeds of the bond, and the amount of available project proceeds to be used for the qualified conservation purpose. If the bonds are private activity bonds, provide the name and EIN of all private users. (If the issuer is issuing bonds for more than one purpose or facility attach schedule.)

 Type of qualified conservation purpose:

 Location of facility financed with bond proceeds:

 Amount of proceeds to be used for this purpose \$:

 Are the bonds private activity bonds? ▶ ☒ Yes ☐ No

 If "Yes," provide the name and EIN of each private user

Issuer's name:

Issuer's employer identification number (EIN):

Schedule C**Schedule for Qualified Zone Academy Bonds (QZABs)**

► Under Internal Revenue Code sections 54A and 54E

► See separate instructions.

Tax Credit Bond Code

104**Part I Academy and Issuer Information**

	Yes	No
1 Is the school located in an empowerment zone?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the school located in an enterprise community?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Is it expected that at least 35% of students attending the school or program will be eligible for free or reduced-cost lunches under the school lunch program established by the National School Lunch Act?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4 Was the comprehensive educational plan of the school or program approved by the eligible local education agency?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5 Is a carryover of unused limitation being used for this issue? If "Yes," enter the year in which the limitation arose. (See instructions.) ► <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6 Are the bonds issued by a state or local government within the jurisdiction of which the academy is located?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7 Does the issuer have written commitments from private business entities to make qualified private business contributions having a present value of not less than 10% of the proceeds of this issue?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8 Was the bond issuance approved in writing by the eligible local education agency?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9 Have these bonds been designated by the issuer as QZABs for purposes of section 54E?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10 Enter the name of the eligible local education agency: <input checked="" type="checkbox"/>		

Part II Description of the Private Business Contribution

(Enter the value of the amount of contribution in each type)

	Amount
1 Equipment	<input checked="" type="checkbox"/>
2 Technical assistance	<input checked="" type="checkbox"/>
3 Services of donor's employees as volunteers	<input checked="" type="checkbox"/>
4 Opportunities for students outside of the academy	<input checked="" type="checkbox"/>
5 Other: <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Part III Private Business Contributor Information (Attach a schedule if more than five donors)

1 a Enter the name of the first donor: <input checked="" type="checkbox"/>	
b Enter the EIN of the first donor: <input checked="" type="checkbox"/>	
2 a Enter the name of the second donor: <input checked="" type="checkbox"/>	
b Enter the EIN of the second donor: <input checked="" type="checkbox"/>	
3 a Enter the name of the third donor: <input checked="" type="checkbox"/>	
b Enter the EIN of the third donor: <input checked="" type="checkbox"/>	
4 a Enter the name of the fourth donor: <input checked="" type="checkbox"/>	
b Enter the EIN of the fourth donor: <input checked="" type="checkbox"/>	
5 a Enter the name of the fifth donor: <input checked="" type="checkbox"/>	
b Enter the EIN of the fifth donor: <input checked="" type="checkbox"/>	

Form **8038-TC** (6-2010)

Issuer's name:

Issuer's employer identification number (EIN):

Schedule D

Schedule for Qualified School Construction Bonds (QSCBs)

► Under Internal Revenue Code sections 54A and 54F

► See separate instructions.

Tax Credit Bond Code

105

Part I Use of Proceeds		Yes	No
1	Are the proceeds to be used for an Indian school? (See instructions.)	<input checked="" type="checkbox"/>	
2	Are all proceeds to be used within the jurisdiction of the issuer?	<input checked="" type="checkbox"/>	
3	Have these bonds been designated as QSCBs by the issuer for purposes of section 54F?	<input checked="" type="checkbox"/>	
4	Are the proceeds of the issue to be spent on costs of acquisition of furniture or equipment? If the answer is "No," skip line 5	<input checked="" type="checkbox"/>	
5	Is such furniture or equipment to be used in portions of the public school facility being constructed, rehabilitated, or repaired with the proceeds of the issue?	<input checked="" type="checkbox"/>	
6	Are the proceeds of the issue to be spent on the costs of land acquisition? If the answer is "No," skip line 7	<input checked="" type="checkbox"/>	
7	Are proceeds of the issue also to be spent on the costs of construction of a public school facility on such land?	<input checked="" type="checkbox"/>	

Part II	Amount
1 (For IRS Use Only)	1

Part III Issuer Information (Does not apply to issuers that are Indian tribal governments.)

1 If the issuer of the bonds is not the local educational agency in the jurisdiction of which the public school facility is located, please provide the name of such local educational agency. Attach schedule if more than one. (See instructions.)

☒

2 If the issuer issued the bonds based on a volume cap allocation received by another authorized entity (that allocated volume cap to the issue), provide the name of such authorized entity. Attach schedule if more than one entity's volume cap is used. (See instructions.)

☒

Form **1042-S**Department of the Treasury
Internal Revenue Service**Foreign Person's U.S. Source Income
Subject to Withholding**☐ **AMENDED**☐ **PRO-RATA BASIS REPORTING****2011**

OMB No. 1545-0096

Copy A for
Internal Revenue Service

1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	7 Federal tax withheld
					8 Withholding by other agents
				6 Exemption code	9 Total withholding credit
10 Amount repaid to recipient				14 Recipient's U.S. TIN, if any ▶	
				<input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN	
11 Withholding agent's EIN ▶				15 Recipient's foreign tax identifying number, if any	
<input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				16 Country code	
12a WITHHOLDING AGENT'S name				17 NQI's/FLOW-THROUGH ENTITY'S name	
				18 Country code	
12b Address (number and street)				19a NQI's/Entity's address (number and street)	
12c Additional address line (room or suite no.)				19b Additional address line (room or suite no.)	
12d City or town, province or state, country, ZIP or foreign postal code				19c City or town, province or state, country, ZIP or foreign postal code	
13a RECIPIENT'S name			13b Recipient code	20 NQI's/Entity's U.S. TIN, if any ▶	
13c Address (number and street)				21 PAYER'S name and TIN (if different from withholding agent's)	
13d Additional address line (room or suite no.)				22 Recipient account number (optional)	
13e City or town, province or state, country, ZIP or foreign postal code				23 State income tax withheld	24 Payer's state tax no. 25 Name of state

For Privacy Act and Paperwork Reduction Act Notice, see page 17 of the separate instructions.

Cat. No. 11386R

Form **1042-S** (2011)

Explanation of Codes

Box 1. Income code.

Code	Types of Income		
01	Interest paid by U.S. obligors—general	14	Pensions, annuities, alimony, and/or insurance premiums
02	Interest paid on real property mortgages	15	Scholarship or fellowship grants
03	Interest paid to controlling foreign corporations	16	Compensation for independent personal services ¹
04	Interest paid by foreign corporations	17	Compensation for dependent personal services ¹
05	Interest on tax-free covenant bonds	18	Compensation for teaching ¹
29	Deposit interest	19	Compensation during studying and training ¹
30	Original issue discount (OID)	20	Earnings as an artist or athlete ²
31	Short-term OID	24	Real estate investment trust (REIT) distributions of capital gains
33	Substitute payment—interest	25	Trust distributions subject to IRC section 1445
06	Dividends paid by U.S. corporations—general	26	Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
07	Dividends qualifying for direct dividend rate	27	Publicly traded partnership distributions subject to IRC section 1446
08	Dividends paid by foreign corporations	28	Gambling winnings ⁶
34	Substitute payment—dividends	32	Notional principal contract income ³
40	Other U.S. source dividend equivalents under IRC section 871 (m) (formerly 871(l))	35	Substitute payment—other
09	Capital gains	36	Capital gains distributions
10	Industrial royalties	37	Return of capital
11	Motion picture or television copyright royalties	38	Eligible deferred compensation items subject to IRC section 877A(d)(1)
12	Other royalties (for example, copyright, recording, publishing)	39	Distributions from a nongrantor trust subject to IRC section 877A(f)(1)
		50	Other income

See back of Copy D for additional codes.

¹ If compensation that otherwise would be covered under Income Codes 16–19 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 20 instead.² If Income Code 20 is used, Recipient Code 09 (artist or athlete) should be used instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership other than withholding foreign partnership).³ Use appropriate Interest Income Code for embedded interest in a notional principal contract.⁴ Non-U.S. source income received by a nonresident alien is not subject to U.S. tax. Use Exemption Code 03 when entering an amount for information reporting purposes only.⁵ May be used only by a qualified intermediary.⁶ Subject to 30% withholding rate unless the recipient is from one of the treaty countries listed under *Gambling winnings* (Income Code 28) in Pub. 515.

Explanation of Codes (*continued*)

Box 6. Exemption code (applies if the tax rate entered in box 5 is 00.00).

Code Authority for Exemption

- 01** Income effectively connected with a U.S. trade or business
- 02** Exempt under an Internal Revenue Code section (income other than portfolio interest)
- 03** Income is not from U.S. sources⁴
- 04** Exempt under tax treaty
- 05** Portfolio interest exempt under an Internal Revenue Code section
- 06** Qualified intermediary that assumes primary withholding responsibility
- 07** Withholding foreign partnership or withholding foreign trust
- 08** U.S. branch treated as a U.S. person
- 09** Qualified intermediary represents income is exempt
- 10** Qualified securities lender that assumes primary withholding responsibility for substitute dividends

Box 13b. Recipient code.

Code Type of Recipient

- 01** Individual²
- 02** Corporation³
- 03** Partnership other than withholding foreign partnership²

Box 13b. Recipient code (*continued*).

- 04** Withholding foreign partnership or withholding foreign trust
- 05** Trust
- 06** Government or international organization
- 07** Tax-exempt organization (IRC section 501(a))
- 08** Private foundation
- 09** Artist or athlete²
- 10** Estate
- 11** U.S. branch treated as U.S. person
- 12** Qualified intermediary
- 13** Private arrangement intermediary withholding rate pool—general⁵
- 14** Private arrangement intermediary withholding rate pool—exempt organizations⁵
- 15** Qualified intermediary withholding rate pool—general⁵
- 16** Qualified intermediary withholding rate pool—exempt organizations⁵
- 17** Authorized foreign agent
- 18** Public pension fund
- 20** Unknown recipient
- 21** Qualified securities lender—qualified intermediary
- 22** Qualified securities lender—other

¹ If compensation that otherwise would be covered under Income Codes 16–19 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 20 instead.

² If Income Code 20 is used, Recipient Code 09 (artist or athlete) should be used instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership other than withholding foreign partnership).

³ Use appropriate Interest Income Code for embedded interest in a notional principal contract.

⁴ Non-U.S. source income received by a nonresident alien is not subject to U.S. tax. Use Exemption Code 03 when entering an amount for information reporting purposes only.

⁵ May be used only by a qualified intermediary.

⁶ Subject to 30% withholding rate unless the recipient is from one of the treaty countries listed under *Gambling winnings (Income Code 28)* in Pub. 515.

Form **1118**

(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Foreign Tax Credit—Corporations

▶ See separate instructions.

▶ Attach to the corporation's tax return.

OMB No. 1545-0122

Name of corporation	For calendar year 20	, or other tax year beginning	, 20	, and ending	, 20	Employer identification number
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Use a **separate** Form 1118 for each applicable category of income listed below. See **Categories of Income** in the instructions. Also, see **Specific Instructions**. Check only one box on each form.

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

Schedule A Income or (Loss) Before Adjustments (Report all amounts in U.S. dollars. See Specific Instructions.)

1. Foreign Country or U.S. Possession (Enter two-letter code; see instructions. Use a separate line for each.) *		Gross Income or (Loss) From Sources Outside the United States (INCLUDE Foreign Branch Gross Income here and on Schedule F)							8. Total (add columns 2(a) through 7)	
		2. Deemed Dividends (see instructions)		3. Other Dividends		4. Interest	5. Gross Rents, Royalties, and License Fees	6. Gross Income From Performance of Services		7. Other (attach schedule)
A										
B										
C										
D										
E										
F										
Totals (add lines A through F)										

* For section 863(b) income, NOLs, income from RICs, and high-taxed income, use a single line (see instructions).

Deductions (INCLUDE Foreign Branch Deductions here and on Schedule F)										13. Total Income or (Loss) Before Adjustments (subtract column 12 from column 8)
9. Definitely Allocable Deductions						10. Apportioned Share of Deductions Not Definitely Allocable (enter amount from applicable line of Schedule H, Part II, column (d))	11. Net Operating Loss Deduction	12. Total Deductions (add columns 9(e) through 11)		
Rental, Royalty, and Licensing Expenses		(c) Expenses Related to Gross Income From Performance of Services	(d) Other Definitely Allocable Deductions	(e) Total Definitely Allocable Deductions (add columns 9(a) through 9(d))						
(a) Depreciation, Depletion, and Amortization	(b) Other Expenses									
A										
B										
C										
D										
E										
F										
Totals										

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10900F

Form **1118** (Rev. 12-2011)

Schedule B Foreign Tax Credit (Report all foreign tax amounts in U.S. dollars.)

Part I—Foreign Taxes Paid, Accrued, and Deemed Paid (see instructions)

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

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

1	Total foreign taxes paid or accrued (total from Part I, column 2(h))								
2	Total taxes deemed paid (total from Part I, column 3)								
3	Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G)								
4	Taxes reclassified under high-tax kickout								
5	Enter the sum of any carryover of foreign taxes (from Schedule K, line 3, column (xiv)) plus any carrybacks to the current tax year								
6	Total foreign taxes (combine lines 1 through 5)								
7	Enter the amount from the applicable column of Schedule J, Part I, line 11 (see instructions). If Schedule J is not required to be completed, enter the result from the "Totals" line of column 13 of the applicable Schedule A								
8a	Total taxable income from all sources (enter taxable income from the corporation's tax return)								
b	Adjustments to line 8a (see instructions)								
c	Subtract line 8b from line 8a								
9	Divide line 7 by line 8c. Enter the resulting fraction as a decimal (see instructions). If line 7 is greater than line 8c, enter 1								
10	Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus American Samoa economic development credit)								
11	Credit limitation (multiply line 9 by line 10) (see instructions)								
12	Separate foreign tax credit (enter the smaller of line 6 or line 11 here and on the appropriate line of Part III)								
Part III—Summary of Separate Credits (Enter amounts from Part II, line 12 for each applicable category of income. Do not include taxes paid to sanctioned countries.)									
1	Credit for taxes on passive category income								
2	Credit for taxes on general category income								
3	Credit for taxes on income re-sourced by treaty (combine all such credits on this line)								
4	Total (add lines 1 through 3)								
5	Reduction in credit for international boycott operations (see instructions)								
6	Total foreign tax credit (subtract line 5 from line 4). Enter here and on the appropriate line of the corporation's tax return								

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

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

Schedule H**Apportionment of Deductions Not Definitely Allocable (complete only once)****Part I—Research and Development Deductions**

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

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

Schedule H Apportionment of Deductions Not Definitely Allocable (*continued*)**Part II** — Interest Deductions, All Other Deductions, and Total Deductions

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

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

SCHEDULE I
(Form 1118)

(Rev. December 2010)

Department of the Treasury
Internal Revenue Service

Reduction of Foreign Oil and Gas Taxes

► Attach to Form 1118.

OMB No. 1545-0122

For calendar year 20

, or other tax year beginning

, 20

, and ending

, 20

Name of corporation

Employer identification number

Use a separate Schedule I (Form 1118) for each applicable category of income listed below. Check only one box on each schedule.

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

Report all amounts in U.S. dollars.

Part I Combined Foreign Oil and Gas Income and Taxes







	1. Name of foreign country (Use a separate line for each country.)	Gross Foreign Oil and Gas Income From Sources Outside the United States and its Possessions (see instructions)					7. Total (add columns 2 through 6)
		2. Gross foreign oil and gas extraction income	3. Gross foreign oil related income	4. Certain dividends from foreign corporations	5. Constructive distributions under section 951(a)	6. Other	
A							
B							
C							
D							
E							
F							
Totals (add lines A through F)							
	8. Definitely allocable deductions	Deductions			Foreign Oil and Gas Taxes (attach schedule)		
		9. Rateable part of deductions not definitely allocable	10. Total (add columns 8 and 9)	11. Taxable income (column 7 minus column 10)	12. Paid or accrued	13. Deemed paid	14. Total (add columns 12 and 13)
A							
B							
C							
D							
E							
F							
Totals							

For Paperwork Reduction Act Notice, see the Instructions for Form 1118.

Cat. No. 10237L

Schedule I (Form 1118) (Rev. 12-2010)

Part II Reduction Under Section 907(a)

1	Combined foreign oil and gas income. (See the instructions for line 1 below.)	
2	Multiply line 1 by the highest rate of tax under section 11(b). (See the instructions for line 2 below.)	
3	Total taxes (from Part I, column 14, "Totals" line)	
4	Carryover or carryback of disallowed credits. (See section 907(f)—attach schedule.)	
5	Total taxes before reduction (add line 3 and line 4)	
6	Reduction (subtract line 2 from line 5; if zero or less, enter -0-). Enter here and on Schedule G, line B of the corresponding Form 1118	

General Instructions

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

Who Must File

If the corporation claims a credit for any income taxes paid, accrued, or deemed paid during the tax year on combined foreign oil and gas income, the amount of such taxes eligible for credit may be reduced. See section 907(a) and Regulations section 1.907(a)-1 for details.

Method of Reporting

Report all amounts in U.S. dollars. If it is necessary to convert from foreign currency, attach a statement explaining how the rate was determined.

Specific Instructions**Part I**

See section 907(c) and underlying regulations for rules on the income to include in Part I.

Note. Do not include any dividend or interest income that is passive income. See the Instructions for Form 1118 for the definition of passive income.

Column 2. Enter gross income from sources outside the United States and its possessions from the following:

- The extraction (by the corporation or any other person) of minerals from oil or gas wells located outside the United States and its possessions.
- The sale or exchange of assets used in the trade or business of extracting minerals from oil or gas wells located outside the United States and its possessions.

See section 907(c)(1).

Column 3. Enter gross income from sources outside the United States and its possessions from the following:

- The processing of minerals extracted (by the corporation or any other person) from oil or gas wells (located outside the United States and its possessions) into their primary products.
- The transportation of such minerals or primary products.
- The distribution or sale of such minerals or primary products.
- The disposition of assets used in the trade or business described in the three previous bulleted items.
- The performance of any other related service.

See section 907(c)(2).

Column 4. Enter dividends (including section 78 gross-up) from a foreign corporation on which taxes are deemed paid

under section 902 only if the dividends are paid out of foreign oil and gas extraction income or foreign oil related income of the distributing corporation and are not passive income. Dividends from foreign corporations for which the corporation is not entitled to compute a deemed paid credit are passive income and are not included in Part I.

Column 5. Enter amounts taxable under section 951(a) (including section 78 gross-up) that are attributable to the controlled foreign corporation's combined foreign oil and gas income.

Column 6. Include the corporation's distributive share of partnership combined foreign oil and gas income. Also include in column 6 interest income paid by a foreign corporation on which taxes are deemed paid under section 902, to the extent it is paid out of foreign oil related income. However, do not include interest income paid by a foreign subsidiary out of foreign oil and gas extraction income of the payor, even if it is not passive income.

See section 907(c)(3).

Column 11. For each country, subtract column 10 from column 7 and enter the result in column 11. When totaling the column 11 amounts, note that a taxable loss from a foreign country offsets taxable income from other countries.

Columns 12 and 13. Attach a schedule to show how the foreign taxes paid, accrued, or deemed paid with respect to combined foreign oil and gas income were figured.

Part II

Line 1. Enter the total from Part I, column 11, minus any recapture described in section 907(c)(4).

Line 2. At the time this schedule went to print, the highest rate of tax specified under section 11(b) was 35%.

**Schedule J
(Form 1118)**

(Rev. January 2009)

Department of the Treasury
Internal Revenue Service

**Adjustments to Separate Limitation Income (Loss) Categories for
Determining Numerators of Limitation Fractions, Year-End
Recharacterization Balances, and Overall Foreign and Domestic
Loss Account Balances**

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

► Attach to Form 1118. For Paperwork Reduction Act Notice, see the Instructions for Form 1118.

OMB No. 1545-0122

Name of corporation _____

Employer identification number _____

Part I Adjustments to Separate Limitation Income or (Losses) in Determining Numerators of Limitation Fractions (see instructions)

	(i) General category income	(ii) Passive category income	(iii) Other income*	(iv) U.S. income
1 Income or (loss) before adjustments				
2 Allocation of separate limitation losses:				
a General category income		()	()	
b Passive category income	()		()	
c Other income*	()	()		
3 Subtotal— Combine lines 1 through 2c.				
4 Allocation of overall foreign losses				()
5 Allocation of domestic losses	()	()	()	
6 Subtotal— Combine lines 3 through 5.				
7 Recapture of overall foreign losses	()	()	()	
8 Subtotal— Combine lines 6 and 7.				
9 Recharacterization of separate limitation income:				
a General category income	()			
b Passive category income		()		
c Other income*			()	
10 Recapture of overall domestic losses				()
11 Numerator of Limitation Fraction— Combine lines 8 through 10. Enter each result here and on Schedule B, Part II, line 7, of corresponding Form 1118.				

Part II Year-End Balances of Future Separate Limitation Income That Must Be Recharacterized (section 904(f)(5)(C))

a General category income				
b Passive category income				
c Other income*				

Part III Overall Foreign Loss Account Balances (section 904(f)(1))

Complete for **each** separate limitation income category.

1 Beginning balance				
2 Current year additions				
3 Current year reductions (other than recapture)	()	()	()	
4 Current year recapture (from Part I, line 7)	()	()	()	
5 Ending balance— Combine lines 1 through 4.				

Part IV Overall Domestic Loss Account Balances (section 904(g)(1))

1 Beginning balance				
2 Current year additions				
3 Current year reductions (other than recapture)	()	()	()	
4 Subtotal— Combine lines 1 through 3.				
5 Current year recapture (from Part I, line 10)				
6 Ending balance— Subtract line 5 from line 4.				

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

Cat. No. 10309U

Schedule J (Form 1118) (Rev. 1-2009)

**SCHEDULE K
(Form 1118)**

(December 2009)

Department of the Treasury
Internal Revenue Service**Foreign Tax Carryover Reconciliation Schedule**

For calendar year 20-----, or other tax year beginning -----, 20-----, and ending -----, 20-----.

▶ See separate instructions.

▶ Attach to Form 1118.

OMB No. 1545-0122

Name of corporation

Employer identification number

Use a separate Schedule K (Form 1118) for each category of income listed below. Check only one box on each schedule.

☐ Passive Category Income
☐ General Category Income

Section 901(j) Income: Name of Sanctioned Country ▶

Income Re-sourced by Treaty: Name of Country ▶

Foreign Tax Carryover Reconciliation	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
1 Foreign tax carryover from the prior tax year (enter the amount from line 6 of the worksheet in the instructions)							
2 Adjustments to line 1 (enter description—see instructions):							
a Carryback adjustment (see instructions)							
b Adjustments for section 905(c) redeterminations (see instructions)							
c							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2).							
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6 Foreign tax carryover generated in current tax year							
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.	-0-						

For Paperwork Reduction Act Notice, see the instructions for Form 1118.

Cat. No. 51904R

Schedule K (Form 1118) (12-2009)

Foreign Tax Carryover Reconciliation (continued)		(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (viii) through (xiii))
1 Foreign tax carryover from the prior tax year (enter the amount from line 6 of the worksheet in the instructions)								
2 Adjustments to line 1 (enter description – see instructions):								
a Carryback adjustment (see instructions)								
b Adjustments for section 905(c) redeterminations (see instructions)								
c								
d								
e								
f								
g								
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Enter the column (xiv) total on the current year Form 1118, Schedule B, Part II, line 5.								
4 Foreign tax carryover used in current tax year (enter as a negative number)								
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)								
6 Foreign tax carryover generated in current tax year								
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)								
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.								

International Boycott Report

OMB No. 1545-0216

**Attachment
Sequence No. 123****Paper filers must file in
duplicate (see When and Where
to File in the instructions)**For tax year beginning _____, 20_____,
and ending _____, 20_____.
▶ **Controlled groups, see instructions.**

Name _____ Identifying number _____

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

City or town, state, and ZIP code

Address of service center where your tax return is filed

Type of filer (check one): ☒☐ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Estate ☐ Other**1 Individuals**—Enter adjusted gross income from your tax return (see instructions)**2 Partnerships and corporations:****a Partnerships**—Enter each partner's name and identifying number.**b Corporations**—Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)). Do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return.**If you list any corporations below or if you attach Form 851, you must designate a common tax year. Enter on line 4b the name and employer identification number of the corporation whose tax year is designated.**

Name	Identifying number
Y if not blank, N if blank	

If more space is needed, attach additional sheets and check this box ☐**c** Enter principal business activity code and description (see instructions)**d IC-DISCs**—Enter principal product or service code and description (see instructions)

Code	Description

3 Partnerships—Each partnership filing Form 5713 must give the following information:**a** Partnership's total assets (see instructions)**b** Partnership's ordinary income (see instructions)**4 Corporations**—Each corporation filing Form 5713 must give the following information:**a** Type of form filed (Form 1120, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc.)**b** Common tax year election (see instructions)**(1)** Name of corporation ▶**(2)** Employer identification number**(3)** Common tax year beginning _____, 20_____, and ending _____, 20_____.**c** Corporations filing this form enter:**(1)** Total assets (see instructions)**(2)** Taxable income before net operating loss and special deductions (see instructions)**5 Estates or trusts**—Enter total income (Form 1041, page 1)**6** Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions):**a** Foreign tax credit**b** Deferral of earnings of controlled foreign corporations**c** Deferral of IC-DISC income**d** FSC exempt foreign trade income**e** Foreign trade income qualifying for the extraterritorial income exclusion**Please
Sign
Here**

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

Signature _____ Date _____ Title _____

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12030E

Form **5713** (Rev. 12-2010)

- 7a** Are you a U.S. shareholder (as defined in section 951(b)) of any foreign corporation (including a FSC that does not use the administrative pricing rules) that had operations reportable under section 999(a)?
- b** If the answer to question 7a is "Yes," is any foreign corporation a controlled foreign corporation (as defined in section 957(a))?
- c** Do you own any stock of an IC-DISC?
- d** Do you claim any foreign tax credit?
- e** Do you control (within the meaning of section 304(c)) any corporation (other than a corporation included in this report) that has operations reportable under section 999(a)?
If "Yes," did that corporation participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?
- f** Are you controlled (within the meaning of section 304(c)) by any person (other than a person included in this report) who has operations reportable under section 999(a)?
If "Yes," did that person participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?
- g** Are you treated under section 671 as the owner of a trust that has reportable operations under section 999(a)?
- h** Are you a partner in a partnership that has reportable operations under section 999(a)?
- i** Are you a foreign sales corporation (FSC) (as defined in section 922(a), as in effect before its repeal)?
- j** Are you excluding extraterritorial income (defined in section 114(e), as in effect before its repeal) from gross income?

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part I Operations in or Related to a Boycotting Country (see instructions)

- 8 Boycott of Israel**—Did you have any operations in or related to any country (or with the government, a company, or a national of that country) associated in carrying out the boycott of Israel which is on the list maintained by the Secretary of the Treasury under section 999(a)(3)? (See **Boycotting Countries** in the instructions.)
If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ☐

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				
i				
j				
k				
l				
m				
n				
o				

- 9 Nonlisted countries boycotting Israel**— Did you have operations in any nonlisted country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ☐

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

- 10 Boycotts other than the boycott of Israel**—Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel?

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ☐

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

- 11** Were you requested to participate in or cooperate with an international boycott?
If "Yes," attach a copy (in English) of any and all such requests received during your tax year. If the request was in a form other than a written request, attach a separate sheet explaining the nature and form of any and all such requests. (See instructions.)

<input type="checkbox"/>

- 12** Did you participate in or cooperate with an international boycott?
If "Yes," attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements. (See instructions.)

<input type="checkbox"/>

Note: If the answer to either question 11 or 12 is "Yes," you must complete the rest of Form 5713. If you answered "Yes" to question 12, you must complete Schedules A and C or B and C (Form 5713).

Part II Requests for and Acts of Participation in or Cooperation With an International Boycott		Requests		Agreements	
		Yes	No	Yes	No
13a	Did you receive requests to enter into, or did you enter into, any agreement (see instructions):				
(1)	As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to—				
(a)	Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies, or nationals of that country?	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
(b)	Refrain from doing business with any U.S. person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country?	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
(c)	Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion?	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
(d)	Refrain from employing individuals of a particular nationality, race, or religion?	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
(2)	As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott?	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	

b Requests and agreements—if the answer to any part of 13a is “Yes,” complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ☐

Name of country (1)	Identifying number of person receiving the request or having the agreement (2)	Principal business activity		IC-DISCs only—Enter product code (5)	Type of cooperation or participation			
		Code (3)	Description (4)		Number of requests		Number of agreements	
					Total (6)	Code (7)	Total (8)	Code (9)
a	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b								
c								
d								
e								
f								
g								
h								
i								
j								
k								
l								
m								
n								
o								
p								

**SCHEDULE A
(Form 5713)**

(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

**International
Boycott Factor (Section 999(c)(1))**

Complete only if you are **not** computing a loss of tax benefits using the specifically
attributable taxes and income method on Schedule B (Form 5713)

► Attach to Form 5713.

► See instructions on page 2.

OMB No. 1545-0216

Name _____ Identifying number _____

Name of country being boycotted (check one): ☒ ☐ Israel ☐ Other (identify) ► ☒

Important: If you are involved in more than one boycott, use a separate Schedule A for each boycott and attach to Form 5713.

Name of Country (1)	Purchases, sales, and payroll attributable to boycotting operations, by operation		
	Boycott purchases (2)	Boycott sales (3)	Boycott payroll (4)
a <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b			
c			
d			
e			
f			
g			
h			
i			
j			
k			
l			
m			
n			
o			
Total	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

1 Numerator of boycott factor (add totals of columns (2), (3), and (4))

2 Denominator of boycott factor:

a Total purchases from countries other than United States

b Total sales to or from countries other than United States

c Total payroll paid or accrued for services performed in countries other
than United States

d Total of lines 2a, b, and c

3 International boycott factor (divide line 1 by line 2d). Enter here and on Schedule C (Form 5713)
(see instructions) ►

For Paperwork Reduction Act Notice, see the Instructions for Form 5713.

Cat. No. 12050W

Schedule A (Form 5713) (Rev. 12-2010)

**SCHEDULE B
(Form 5713)**

(Rev. December 2010)

Department of the Treasury
Internal Revenue Service

**Specifically Attributable Taxes
and Income (Section 999(c)(2))**

► Complete only if you are **not** computing a loss of tax benefits
using the international boycott factor on Schedule A (Form 5713).

► Attach to Form 5713.

► See instructions on page 2.

OMB No. 1545-0216

Name	Identifying number
------	--------------------

Name of country being boycotted (check one) ☒ ☐ Israel ☐ Other (identify) ► ☒

Important: If you are involved in more than one international boycott, use a separate Schedule B (Form 5713) to compute the specifically attributable taxes and income for each boycott.

Specifically Attributable Taxes and Income by Operation (Use a separate line for each operation.)

Name of country (1)	Principal business activity		Foreign tax credit	Subpart F income	IC-DISC income	FSC income
	Code (2)	Description (3)	Foreign taxes attributable to boycott operations (4)	Prorated share of international boycott income (5)	Taxable income attributable to boycott operations (6)	Taxable income attributable to boycott operations (7)
a						
b						
c						
d						
e						
f						
g						
h						
i						
j						
k						
l						
m						
n						
o Total						

For Paperwork Reduction Act Notice, see the instructions for Form 5713.

Cat. No. 12060S

Schedule B (Form 5713) (Rev. 12-2010)

SCHEDULE C
(Form 5713)

(Rev. December 2010)

Department of the Treasury
Internal Revenue Service
Name

Tax Effect of the International Boycott Provisions

► **Attach to Form 5713.**
► **See instructions on page 2.**

OMB No. 1545-0216

Identifying number

1 Method used to compute loss of tax benefits (check one): a International boycott factor from Schedule A (Form 5713). See lines 2a, 3a, 4a, and 5a below ► <input type="checkbox"/> b Identification of specifically attributable taxes and income from Schedule B (Form 5713). See lines 2b, 3b, 4b, and 5b below ► <input type="checkbox"/>	
2 Reduction of foreign tax credit (section 908(a)): a International boycott factor. Complete if you checked box 1a above and answered "Yes" to the question on line 7d, Form 5713. (1) Foreign tax credit before adjustment from Form 1116 or 1118 (see instructions) (2) International boycott factor from Schedule A (Form 5713), line 3 (3) Reduction of foreign tax credit. Multiply line 2a(1) by line 2a(2). Enter here and on Form 1116 or 1118 (see instructions) (4) Adjusted foreign tax credit. Subtract line 2a(3) from line 2a(1) b Specifically attributable taxes and income. Complete if you checked box 1b above and answered "Yes" to the question on line 7d, Form 5713. Enter the amount from line o, column (4), Schedule B (Form 5713) Enter the appropriate part of this amount on Form 1116 or 1118 (see instructions).	
3 Denial of deferral under subpart F (section 952(a)(3)): a International boycott factor. Complete if you checked box 1a above and answered "Yes" to the question on line 7b, Form 5713. (1) Prorated share of total income of controlled foreign corporations (see instructions) (2) Prorated share of income attributable to earnings and profits of controlled foreign corporations included in income under sections 951(a)(1)(A)(ii), 951(a)(1)(A)(iii), 951(a)(1)(B), 952(a)(1), 952(a)(2), 952(a)(4), 952(a)(5), and 952(b) (3) Subtract line 3a(2) from line 3a(1) (4) International boycott factor from Schedule A (Form 5713), line 3 (5) Prorated share of subpart F international boycott income. Multiply line 3a(3) by line 3a(4). Enter here and on line 22 of Worksheet A in the Form 5471 instructions b Specifically attributable taxes and income. Complete if you checked box 1b above and answered "Yes" to the question on line 7b, Form 5713. Enter the amount from line o, column (5), Schedule B (Form 5713) here and on line 22 of Worksheet A in the Form 5471 instructions	
4 Denial of IC-DISC benefits (section 995(b)(1)(F)(ii)): a International boycott factor. Complete if you checked box 1a above and answered "Yes" to the question on line 7c, Form 5713. (1) Prorated share of section 995(b)(1)(F)(i) amount (see instructions) (2) International boycott factor from Schedule A (Form 5713), line 3 (3) Prorated share of IC-DISC international boycott income. Multiply line 4a(1) by line 4a(2). Enter this amount here and the IC-DISC will include it on line 10, Part I, Schedule J, Form 1120-IC-DISC b Specifically attributable taxes and income. Complete if you checked box 1b above and answered "Yes" to the question on line 7c, Form 5713. Enter the amount from line o, column (6), Schedule B (Form 5713) here and the IC-DISC will include it on line 10, Part I, Schedule J, Form 1120-IC-DISC	
5 Denial of exemption of foreign trade income (section 927(e)(2), as in effect before its repeal): a International boycott factor. Complete if you checked box 1a above and answered "Yes" to the question on line 7i, Form 5713. (1) Add amounts from columns (a) and (b), line 10, Schedule B (Form 1120-FSC) (2) International boycott factor from Schedule A (Form 5713), line 3 (3) Exempt foreign trade income of a FSC attributable to international boycott operations. Multiply line 5a(1) by line 5a(2). Enter here and on line 2, Schedule F, Form 1120-FSC b Specifically attributable taxes and income. Complete if you checked box 1b above and answered "Yes" to the question on line 7i, Form 5713. Enter the amount from line o, column (7), Schedule B (Form 5713) here and on line 2, Schedule F, Form 1120-FSC	

For Paperwork Reduction Act Notice, see Instructions for Form 5713.

Cat. No. 120700

Schedule C (Form 5713) (Rev. 12-2010)

- 6** Reduction of foreign trade income qualifying for the extraterritorial income exclusion. Complete if you answered "Yes" to the question on line 7j, Form 5713.
- a** Enter amount from line 49 of Form 8873
- b** International boycott factor from Schedule A (Form 5713), line 3
- c** Reduction of qualifying foreign trade income. Multiply line 6a by 6b. Enter here and on Form 8873, line 50

Instructions

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

Purpose of Form

Schedule C (Form 5713) is used to compute the loss of tax benefits attributable to participation in or cooperation with an international boycott.

Who Must File

Complete Schedule C (Form 5713) if you completed either Schedule A or Schedule B of Form 5713.

Partnerships. Each partner must complete a separate Schedule C (Form 5713). Partnerships do not complete Schedule C (Form 5713).

Controlled groups. Unless a controlled group (described in section 993(a)(3)) files a consolidated return, each member may independently choose to either **(a)** apply the international boycott factor under section 999(c)(1) or **(b)** identify specifically attributable taxes and income under section 999(c)(2). Each member must consistently use a single method to figure the loss of tax benefits.

Example. A member that chooses to use the international boycott factor must apply it to determine its loss of the section 902 indirect foreign tax credit on a dividend that another member of the controlled group paid to it, even if the other member determines its own loss of tax benefits

by identifying specifically attributable taxes and income.

Other Requirements

- A person who applies the international boycott factor to one operation must apply the factor to all that tax year's operations under section 908(a), 952(a)(3), 995(b)(1)(F)(ii), or 927(e)(2).
- A person who identifies specifically attributable taxes and income under section 999(c)(2) must use that method for all that tax year's operations under section 908(a), 952(a)(3), 995(b)(1)(F)(ii), or 927(e)(2).
- An IC-DISC whose tax year differs from the common tax year of the controlled group of which it is a member does not need to amend its return to show on Schedule J (Form 1120-IC-DISC) the amount of IC-DISC benefits lost because of boycott participation. Because the IC-DISC benefits are lost at the shareholder level, the shareholder must include in income the prorated share of income attributable to boycott operations shown on line 4a(3).
- A person excluding extraterritorial income must reduce qualifying foreign trade income using the international boycott factor computed on Schedule A.

Lines 2 through 6

Note. All line references are to 2010 forms unless otherwise noted.

Line 2a(1). Enter the foreign tax credit before adjustment from Form 1116 or 1118. Individual filers, enter the

amount from line 27, Part IV, of Form 1116. Corporate filers, enter the amount from line 4, Part III, Schedule B, of Form 1118.

Line 2a(3). Enter the reduction of foreign tax credit from this line on either Form 1116 or 1118. Individual filers, enter this amount on line 28, Part IV, of Form 1116. Corporate filers, enter this amount on line 5, Part III, Schedule B, of Form 1118.







Line 2b. Enter the reduction of foreign taxes available for credit from this line on Form 1116 or 1118. Individual filers, include this amount on line 12, Part III, of Form 1116. Corporations, enter this amount on line C, Schedule G, of Form 1118.

Line 3a(1). Enter your share of the income of the controlled foreign corporation on line 3a(1).

Nonexempt foreign trade income of a foreign sales corporation (FSC) that was computed without regard to the administrative pricing rules is subject to the subpart F rules. Include your share of these types of income on line 3a(1).

Line 4a(1). Enter your pro rata share of section 995(b)(1)(F)(i) amount on line 4a(1) as follows:

- **Shareholder that is not a C corporation.** Enter your pro rata share of line 8, Part I, Schedule J, Form 1120-IC-DISC.
- **Shareholder that is a C corporation.** Enter your pro rata share of line 8, Part I, Schedule J, Form 1120-IC-DISC, multiplied by 16/17.

Withholding agent's name, street address, city, state, and ZIP code 		1 Date of transfer 		Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests OMB No. 1545-0902
		2 Federal income tax withheld 		
Withholding agent's Federal identification number 	Identification number of foreign person subject to withholding (see instructions)	3 Amount realized		4 Gain recognized by foreign corporation
Name of person subject to withholding 		5 Description of property transferred 		
Foreign address (number, street, and apt. or suite no.)		6 Person subject to withholding is: An individual <input type="checkbox"/> A corporation <input type="checkbox"/> Other (specify) ►		
City, province or state, postal code, and country (not U.S.)	7 Country code	Mailing address of person subject to withholding (if different)		

**Copy A
For Internal
Revenue
Service Center**

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 8288.

Form **8288-A** (Rev. 6-2011)

Cat. No. 62261L

Attach Copies A and B to Form 8288

Department of the Treasury - Internal Revenue Service

**Foreign Partner's Information Statement
of Section 1446 Withholding Tax**

▶ See separate Instructions for Forms 8804, 8805, and 8813.

For partnership's calendar year 2011, or tax year beginning , 2011, and ending , 20

Copy A for Internal Revenue Service
Attach to Form 8804.

1a Foreign partner's name	b U.S. identifying number	5a Name of partnership	b U.S. EIN
c Address (if a foreign address, see instructions)		c Address (if a foreign address, see instructions)	
2 Account number assigned by partnership (if any)		6 Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.	
3 Type of partner (specify—see instructions) ▶			
4 Country code of partner (enter two-letter code; see instructions)		7 Withholding agent's U.S. employer identification number	
8a Check if the partnership identified on line 5a owns an interest in one or more partnerships			
b Check if any of the partnership's effectively connected taxable income (ECTI) is exempt from U.S. tax for the partner identified on line 1a			
9 Partnership's ECTI allocable to partner for the tax year (see instructions)			9
10 Total tax credit allowed to partner under section 1446 (see instructions). Individual and corporate partners: Claim this amount as a credit against your U.S. income tax on Form 1040NR, 1120-F, etc.			10

Schedule T—Beneficiary Information (see instructions)

11a Name of beneficiary	c Address (if a foreign address, see instructions)
b U.S. identifying number of beneficiary	
12 Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions)	12
13 Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions)	13

For Paperwork Reduction Act Notice, see separate Instructions for Forms 8804, 8805, and 8813.

Cat. No. 10078E

Form **8805** (2011)

Entity Classification Election

OMB No. 1545-1516

**Type
or
Print**

Name of eligible entity making election

Employer identification number

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

City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. Follow the country's practice for entering the postal code.

► Check if: ☐ Address change ☐ Late classification relief sought under Revenue Procedure 2009-41

Part I Election Information

1 Type of election (see instructions):

- a** ☐ Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.
b ☐ Change in current classification. Go to line 2a.

2a Has the eligible entity previously filed an entity election that had an effective date within the last 60 months?

- ☐ **Yes.** Go to line 2b.
☐ **No.** Skip line 2b and go to line 3.

2b Was the eligible entity's prior election an initial classification election by a newly formed entity that was effective on the date of formation?

- ☐ **Yes.** Go to line 3.
☐ **No.** Stop here. You generally are not currently eligible to make the election (see instructions).

3 Does the eligible entity have more than one owner?

- ☐ **Yes.** You can elect to be classified as a partnership or an association taxable as a corporation. Skip line 4 and go to line 5.
☐ **No.** You can elect to be classified as an association taxable as a corporation or to be disregarded as a separate entity. Go to line 4.

4 If the eligible entity has only one owner, provide the following information:

- a** Name of owner ► _____
b Identifying number of owner ► _____

5 If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and employer identification number of the parent corporation:

- a** Name of parent corporation ► _____
b Employer identification number ► _____

6 Type of entity (see instructions):

- a** ☐ A domestic eligible entity electing to be classified as an association taxable as a corporation.
- b** ☐ A domestic eligible entity electing to be classified as a partnership.
- c** ☐ A domestic eligible entity with a single owner electing to be disregarded as a separate entity.
- d** ☐ A foreign eligible entity electing to be classified as an association taxable as a corporation.
- e** ☐ A foreign eligible entity electing to be classified as a partnership.
- f** ☐ A foreign eligible entity with a single owner electing to be disregarded as a separate entity.

7 If the eligible entity is created or organized in a foreign jurisdiction, provide the foreign country of organization ► [REDACTED]

8 Election is to be effective beginning (month, day, year) (see instructions) ►

9 Name and title of contact person whom the IRS may call for more information	10 Contact person's telephone number
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Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this election and consent statement, and to the best of my (our) knowledge and belief, this election and consent statement are true, correct, and complete. If I am an officer, manager, or member signing for the entity, I further declare under penalties of perjury that I am authorized to make the election on its behalf.

[illegible]

Part II Late Election Relief

11 Provide the explanation as to why the entity classification election was not filed on time (see instructions).

Under penalties of perjury, I (we) declare that I (we) have examined this election, including accompanying documents, and, to the best of my (our) knowledge and belief, the election contains all the relevant facts relating to the election, and such facts are true, correct, and complete. I (we) further declare that I (we) have personal knowledge of the facts and circumstances related to the election. I (we) further declare that the elements required for relief in Section 4.01 of Revenue Procedure 2009-41 have been satisfied.

[illegible]

General Instructions

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

What Is New:

A checkbox was added to allow for the late election under Rev. Proc. 2009-41, 2009-39 I.R.B. 439.

Also, foreign entities that meet the requirements of Rev. Proc. 2010-32, 2010-36 I.R.B. 320 and that elect to be classified as a partnership rather than a disregarded entity or a disregarded entity rather than a partnership will be classified as the appropriate flow through entity depending on its actual number of owners instead of an association taxable as a corporation.

Purpose of Form

An eligible entity uses Form 8832 to elect how it will be classified for federal tax purposes, as a corporation, a partnership, or an entity disregarded as separate from its owner. An eligible entity is classified for federal tax purposes under the default rules described below unless it files Form 8832 or Form 2553, Election by a Small Business Corporation, to elect a classification or change its current classification. See Who Must File below.

The IRS will use the information entered on this form to establish the entity's filing and reporting requirements for federal tax purposes.



A new eligible entity should not file Form 8832 if it will be using its default classification (see Default Rules below).

Eligible entity. An eligible entity is a business entity that is not included in items 1, or 3 through 9, under the definition of **corporation** provided under *Definitions*. Eligible entities include limited liability companies (LLCs) and partnerships.

Generally, corporations are not eligible entities. However, the following types of corporations are treated as eligible entities:

1. An eligible entity that previously elected to be an association taxable as a corporation by filing Form 8832. An entity that elects to be classified as a corporation by filing Form 8832 can make another election to change its classification (see the *60-month limitation rule* discussed below in the instructions for lines 2a and 2b).

2. A foreign eligible entity that became an association taxable as a corporation under the foreign default rule described below.

Default Rules

Existing entity default rule. Certain domestic and foreign entities that were in existence before January 1, 1997, and have an established federal tax classification generally do not need to make an election to continue that classification. If an existing entity decides to change its classification, it may do so subject to the 60-month limitation rule. See the instructions for lines 2a and 2b. See Regulations sections 301.7701-3(b)(3) and 301.7701-3(h)(2) for more details.

Domestic default rule. Unless an election is made on Form 8832, a domestic eligible entity is:

1. A partnership if it has two or more members.
2. Disregarded as an entity separate from its owner if it has a single owner.

A change in the number of members of an eligible entity classified as an **association** (defined below) does not affect the entity's classification. However, an eligible entity classified as a partnership will become a disregarded entity when the entity's membership is reduced to one member and a disregarded entity will be classified as a partnership when the entity has more than one member.

Foreign default rule. Unless an election is made on Form 8832, a foreign eligible entity is:

1. A partnership if it has two or more members and at least one member does not have limited liability.
2. An association taxable as a corporation if all members have limited liability.
3. Disregarded as an entity separate from its owner if it has a single owner that does not have limited liability.

However, if a qualified foreign entity (as defined in section 3.02 of Rev. Proc. 2010-32) files a valid election to be classified as a partnership based on the reasonable assumption that it had two or more owners as of the effective date of the election, and the qualified entity is later determined to have a single owner, the IRS will deem the election to be an election to be classified as a disregarded entity provided:

1. The qualified entity's owner and purported owners file amended returns that are consistent with the treatment of the entity as a disregarded entity;
2. The amended returns are filed before the close of the period of limitations on assessments under section 6501(a) for the relevant taxable year; and
3. The corrected Form 8832 is filed and attached to the amended tax return. Corrected Form 8832 must include across the top the statement "FILED PURSUANT TO REVENUE PROCEDURE 2010-32."

Also, if the qualified foreign entity (as defined in section 3.02 of Rev. Proc. 2010-32) files a valid election to be classified as a disregarded entity based on the reasonable assumption that it had a single owner as of the effective date of the election, and the qualified entity is later determined to have two or more owners, the IRS will deem the election to be an election to be classified as a partnership provided:

1. The qualified entity files information returns and the actual owners file original or amended returns consistent with the treatment of the entity as a partnership;
2. The amended returns are filed before the close of the period of limitations on assessments under section 6501(a) for the relevant taxable year; and
3. The corrected Form 8832 is filed and attached to the amended tax returns. Corrected Form 8832 must include across the

top the statement "FILED PURSUANT TO REVENUE PROCEDURE 2010-32"; see Rev. Proc. 2010-32, 2010-36 I.R.B. 320 for details.

Definitions

Association. For purposes of this form, an association is an eligible entity taxable as a corporation by election or, for foreign eligible entities, under the default rules (see Regulations section 301.7701-3).

Business entity. A business entity is any entity recognized for federal tax purposes that is not properly classified as a trust under Regulations section 301.7701-4 or otherwise subject to special treatment under the Code regarding the entity's classification. See Regulations section 301.7701-2(a).

Corporation. For federal tax purposes, a corporation is any of the following:

1. A business entity organized under a federal or state statute, or under a statute of a federally recognized Indian tribe, if the statute describes or refers to the entity as incorporated or as a corporation, body corporate, or body politic.
2. An association (as determined under Regulations section 301.7701-3).
3. A business entity organized under a state statute, if the statute describes or refers to the entity as a joint-stock company or joint-stock association.
4. An insurance company.
5. A state-chartered business entity conducting banking activities, if any of its deposits are insured under the Federal Deposit Insurance Act, as amended, 12 U.S.C. 1811 et seq., or a similar federal statute.
6. A business entity wholly owned by a state or any political subdivision thereof, or a business entity wholly owned by a foreign government or any other entity described in Regulations section 1.892-2T.

7. A business entity that is taxable as a corporation under a provision of the Code other than section 7701(a)(3).

8. A foreign business entity listed on page 7. See Regulations section 301.7701-2(b)(8) for any exceptions and inclusions to items on this list and for any revisions made to this list since these instructions were printed.

9. An entity created or organized under the laws of more than one jurisdiction (business entities with multiple charters) if the entity is treated as a corporation with respect to any one of the jurisdictions. See Regulations section 301.7701-2(b)(9) for examples.

Disregarded entity. A disregarded entity is an eligible entity that is treated as an entity not separate from its single owner for income tax purposes. A "disregarded entity" is treated as separate from its owner for:

- Employment tax purposes, effective for wages paid on or after January 1, 2009; and
- Excise taxes reported on Forms 720, 730, 2290, 11-C, or 8849, effective for excise taxes reported and paid after December 31, 2007.

See the employment tax and excise tax return instructions for more information.

Limited liability. A member of a foreign eligible entity has limited liability if the member has no personal liability for any debts of or claims against the entity by reason of being a member. This determination is based solely on the statute or law under which the entity is organized (and, if relevant, the entity's organizational documents). A member has personal liability if the creditors of the entity may seek satisfaction of all or any part of the debts or claims against the entity from the member as such. A member has personal liability even if the member makes an agreement under which another person (whether or not a member of the entity) assumes that liability or agrees to indemnify that member for that liability.

Partnership. A partnership is a business entity that has at least two members and is not a corporation as defined above under *Corporation*.

Who Must File

File this form for an eligible entity that is one of the following:

- A domestic entity electing to be classified as an association taxable as a corporation.
- A domestic entity electing to change its current classification (even if it is currently classified under the default rule).
- A foreign entity that has more than one owner, all owners having limited liability, electing to be classified as a partnership.
- A foreign entity that has at least one owner that does not have limited liability, electing to be classified as an association taxable as a corporation.
- A foreign entity with a single owner having limited liability, electing to be an entity disregarded as an entity separate from its owner.
- A foreign entity electing to change its current classification (even if it is currently classified under the default rule).

Do not file this form for an eligible entity that is:

- Tax-exempt under section 501(a);
- A real estate investment trust (REIT), as defined in section 856; or
- Electing to be classified as an S corporation. An eligible entity that timely files Form 2553 to elect classification as an S corporation and meets all other requirements to qualify as an S corporation is deemed to have made an election under Regulations section 301.7701-3(c)(v) to be classified as an association taxable as a corporation.

All three of these entities are deemed to have made an election to be classified as an association.

Effect of Election

The federal tax treatment of elective changes in classification as described in Regulations section 301.7701-3(g)(1) is summarized as follows:

- If an eligible entity classified as a partnership elects to be classified as an association, it is deemed that the partnership contributes all of its assets and liabilities to the association in exchange for stock in the association, and immediately thereafter, the partnership liquidates by distributing the stock of the association to its partners.
 - If an eligible entity classified as an association elects to be classified as a partnership, it is deemed that the association distributes all of its assets and liabilities to its shareholders in liquidation of the association, and immediately thereafter, the shareholders contribute all of the distributed assets and liabilities to a newly formed partnership.
 - If an eligible entity classified as an association elects to be disregarded as an entity separate from its owner, it is deemed that the association distributes all of its assets and liabilities to its single owner in liquidation of the association.
 - If an eligible entity that is disregarded as an entity separate from its owner elects to be classified as an association, the owner of the eligible entity is deemed to have contributed all of the assets and liabilities of the entity to the association in exchange for the stock of the association.
- Note.** For information on the federal tax consequences of elective changes in classification, see Regulations section 301.7701-3(g).

When To File

Generally, an election specifying an eligible entity's classification cannot take effect more than 75 days prior to the date the election is filed, nor can it take effect later than 12 months after the date the election is filed. An eligible entity may be eligible for late election relief in certain circumstances. For more information, see *Late Election Relief*, later.

Where To File

File Form 8832 with the Internal Revenue Service Center for your state listed below.

In addition, attach a copy of Form 8832 to the entity's federal tax or information return for the tax year of the election. If the entity is not required to file a return for that year, a copy of its Form 8832 must be attached to the federal tax returns of all direct or indirect owners of the entity for the tax year of the owner that includes the date on which the election took effect. An indirect owner of the electing entity does not have to attach a copy of the Form 8832 to its tax return if an entity in which it has an interest is already filing a copy of the Form 8832 with its return. Failure to attach a copy of Form 8832 will not invalidate an otherwise valid election, but penalties may be assessed against persons who are required to, but do not, attach Form 8832.

Each member of the entity is required to file the member's return consistent with the entity election. Penalties apply to returns filed inconsistent with the entity's election.

If the entity's principal business, office, or agency is located in:

Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin

Cincinnati, OH 45999

Use the following Internal Revenue Service Center address:

If the entity's principal business, office, or agency is located in:

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming

Ogden, UT 84201

Use the following Internal Revenue Service Center address:

A foreign country or U.S. possession

Ogden, UT 84201-0023

Note. Also attach a copy to the entity's federal income tax return for the tax year of the election.

Acceptance or Nonacceptance of Election

The service center will notify the eligible entity at the address listed on Form 8832 if its election is accepted or not accepted. The entity should generally receive a determination on its election within 60 days after it has filed Form 8832.

Care should be exercised to ensure that the IRS receives the election. If the entity is not notified of acceptance or nonacceptance of its election within 60 days of the date of filing, take follow-up action by calling 1-800-829-0115, or by sending a letter to the service center to inquire about its status. Send any such letter by certified or registered mail via the U.S. Postal Service, or equivalent type of delivery by a designated private delivery service (see Notice 2004-83, 2004-52 I.R.B. 1030 (or its successor)).

If the IRS questions whether Form 8832 was filed, an acceptable proof of filing is:

- A certified or registered mail receipt (timely postmarked) from the U.S. Postal Service, or its equivalent from a designated private delivery service;
- Form 8832 with an accepted stamp;
- Form 8832 with a stamped IRS received date; or
- An IRS letter stating that Form 8832 has been accepted.

Specific Instructions

Name. Enter the name of the eligible entity electing to be classified.

Employer identification number (EIN). Show the EIN of the eligible entity electing to be classified.



Do not put "Applied For" on this line.

Note. Any entity that has an EIN will retain that EIN even if its federal tax classification changes under Regulations section 301.7701-3.

If a disregarded entity's classification changes so that it becomes recognized as a partnership or association for federal tax purposes, and that entity had an EIN, then the entity must continue to use that EIN. If the entity did not already have its own EIN, then the entity must apply for an EIN and not use the identifying number of the single owner.

A foreign entity that makes an election under Regulations section 301.7701-3(c) and (d) must also use its own taxpayer identifying number. See sections 6721 through 6724 for penalties that may apply for failure to supply taxpayer identifying numbers.

If the entity electing to be classified using Form 8832 does not have an EIN, it must apply for one on Form SS-4, Application for Employer Identification Number. The entity must have received an EIN by the time Form 8832 is filed in order for the form to be processed. An election will not be accepted if the eligible entity does not provide an EIN.



Do not apply for a new EIN for an existing entity that is changing its classification if the entity already has an EIN.

Address. Enter the address of the entity electing a classification. All correspondence regarding the acceptance or nonacceptance of the election will be sent to this address. Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the entity has a P.O. box, show the box number instead of the street address. If the electing entity receives its mail in care of a third party (such as an accountant or an attorney), enter on the street address line "C/O" followed by the third party's name and street address or P.O. box.

Address change. If the eligible entity has changed its address since filing Form SS-4 or the entity's most recently-filed return (including a change to an "in care of" address), check the box for an address change.

Note. If a change of address occurs after the later of the filing of Form SS-4 or the most recently-filed return, use Form 8822, Change of Address, to notify the IRS of the new address. A new address shown on Form 8832 will not update the entity's address of record with the IRS.

Late-classification relief sought under Revenue Procedure 2009-41. Check the box if the entity is seeking relief under Rev. Proc. 2009-41, 2009-39 I.R.B. 439, for a late classification election. For more information, see *Late Election Relief*, later.

Part I. Election Information

Complete Part I whether or not the entity is seeking late-election relief under Rev. Proc. 2009-41.

Line 1. Check box 1a if the entity is choosing a classification for the first time (i.e., the entity does not want to be classified under the applicable default classification). Do not file this form if the entity wants to be classified under the default rules.

Check box 1b if the entity is changing its current classification.

Lines 2a and 2b. 60-month limitation rule.

Once an eligible entity makes an election to change its classification, the entity generally cannot change its classification by election again during the 60 months after the effective date of the election. However, the IRS may (by private letter ruling) permit the entity to change its classification by election within the 60-month period if more than 50% of the ownership interests in the entity, as of the effective date of the election, are owned by persons that did not own any interests in the entity on the effective date or the filing date of the entity's prior election.

Note. The 60-month limitation does not apply if the previous election was made by a newly formed eligible entity and was effective on the date of formation.

Line 4. If an eligible entity has only one owner, provide the name of its owner on line 4a and the owner's identifying number (social security number, or individual taxpayer identification number, or EIN) on line 4b. If the electing eligible entity is owned by an entity that is a disregarded entity or by an entity that is a member of a series of tiered disregarded entities, identify the first entity (the entity closest to the electing eligible entity) that is not a disregarded entity. For example, if the electing eligible entity is owned by disregarded entity A, which is owned by another disregarded entity B, and disregarded entity B is owned by partnership C, provide the name and EIN of partnership C as the owner of the electing eligible entity. If the owner is a foreign person or entity and does not have a U.S. identifying number, enter "none" on line 4b.

Line 5. If the eligible entity is owned by one or more members of an affiliated group of corporations that file a consolidated return, provide the name and EIN of the parent corporation.

Line 6. Check the appropriate box if you are changing a current classification (no matter how achieved), or are electing out of a default classification. Do not file this form if you fall within a default classification that is the desired classification for the new entity.

Line 7. If the entity making the election is created or organized in a foreign jurisdiction, enter the name of the foreign country in which it is organized. This information must be provided even if the entity is also organized under domestic law.

Line 8. Generally, the election will take effect on the date you enter on line 8 of this form, or on the date filed if no date is entered on line 8. An election specifying an entity's classification for federal tax purposes can take effect no more than 75 days prior to the date the election is filed, nor can it take effect later than 12 months after the date on which the election is filed. If line 8 shows a date more than 75 days prior to the date on which the election is filed, the election will default to 75 days before the date it is filed. If line 8 shows an effective date more than 12 months from the filing date, the election will take effect 12 months after the date the election is filed.

Consent statement and signature(s). Form 8832 must be signed by:

1. Each member of the electing entity who is an owner at the time the election is filed; or

2. Any officer, manager, or member of the electing entity who is authorized (under local law or the organizational documents) to make the election. The elector represents to having such authorization under penalties of perjury.

If an election is to be effective for any period prior to the time it is filed, each person who was an owner between the date the election is to be effective and the date the election is filed, must sign.

If you need a continuation sheet or use a separate consent statement, attach it to Form 8832. The separate consent statement must contain the same information as shown on Form 8832.

Note. Do not sign the copy that is attached to your tax return.

Part II. Late Election Relief

Complete Part II only if the entity is requesting late election relief under Rev. Proc. 2009-41.

An eligible entity may be eligible for late election relief under Rev. Proc. 2009-41, 2009-39 I.R.B. 439, if **each** of the following requirements is met.

1. The entity failed to obtain its requested classification as of the date of its formation (or upon the entity's classification becoming relevant) or failed to obtain its requested change in classification solely because Form 8832 was not filed timely.

2. Either:

a. The entity has not filed a federal tax or information return for the first year in which the election was intended because the due date has not passed for that year's federal tax or information return; or

b. The entity has timely filed all required federal tax returns and information returns (or if not timely, within 6 months after its due date, excluding extensions) consistent with its requested classification for all of the years the entity intended the requested election to be effective and no inconsistent tax or information returns have been filed by or with respect to the entity during any of the tax years. If the eligible entity is not required to file a federal tax return or information return, each affected person who is required to file a federal tax return or information return must have timely filed all such returns (or if not

timely, within 6 months after its due date, excluding extensions) consistent with the entity's requested classification for all of the years the entity intended the requested election to be effective and no inconsistent tax or information returns have been filed during any of the tax years.

3. The entity has reasonable cause for its failure to timely make the entity classification election.

4. Three years and 75 days from the requested effective date of the eligible entity's classification election have not passed.

Affected person. An affected person is either:

- with respect to the effective date of the eligible entity's classification election, a person who would have been required to attach a copy of the Form 8832 for the eligible entity to its federal tax or information return for the tax year of the person which includes that date; or
- with respect to any subsequent date after the entity's requested effective date of the classification election, a person who would have been required to attach a copy of the Form 8832 for the eligible entity to its federal tax or information return for the person's taxable year that includes that subsequent date had the election first become effective on that subsequent date.

For details on the requirement to attach a copy of Form 8832, see Rev. Proc. 2009-41 and the instructions under *Where To File*.

To obtain relief, file Form 8832 with the applicable IRS service center listed in *Where To File*, earlier, within 3 years and 75 days from the requested effective date of the eligible entity's classification election.

If Rev. Proc. 2009-41 does not apply, an entity may seek relief for a late entity election by requesting a private letter ruling and paying a user fee in accordance with Rev. Proc. 2011-1, 2011-1 I.R.B. 1 (or its successor).

Line 11. Explain the reason for the failure to file a timely entity classification election.

Signatures. Part II of Form 8832 must be signed by an authorized representative of the eligible entity and each affected person. See *Affected Persons*, earlier. The individual or individuals who sign the declaration must have personal knowledge of the facts and circumstances related to the election.

Foreign Entities Classified as Corporations for Federal Tax Purposes:

American Samoa—Corporation
Argentina—Sociedad Anonima
Australia—Public Limited Company
Austria—Aktiengesellschaft
Barbados—Limited Company
Belgium—Societe Anonyme
Belize—Public Limited Company
Bolivia—Sociedad Anonima
Brazil—Sociedade Anonima
Bulgaria—Aktionerno Druzhestvo
Canada—Corporation and Company
Chile—Sociedad Anonima
People's Republic of China—Gufen Youxian Gongsi

Republic of China (Taiwan)—Ku-fen Yu-hsien Kung-szu
Colombia—Sociedad Anonima
Costa Rica—Sociedad Anonima
Cyprus—Public Limited Company
Czech Republic—Akciova Spolecnost
Denmark—Aktieselskab
Ecuador—Sociedad Anonima or Compania Anonima
Egypt—Sharikat Al-Mossahamah
El Salvador—Sociedad Anonima
Estonia—Aktiaselts
European Economic Area/European Union—Societas Europaea
Finland—Julkinen Osakeyhtio/Publikt Aktiebolag
France—Societe Anonyme
Germany—Aktiengesellschaft
Greece—Anonymos Etairia
Guam—Corporation
Guatemala—Sociedad Anonima
Guyana—Public Limited Company
Honduras—Sociedad Anonima
Hong Kong—Public Limited Company
Hungary—Reszvenytarsasag
Iceland—Hlutafelag
India—Public Limited Company
Indonesia—Perseroan Terbuka
Ireland—Public Limited Company
Israel—Public Limited Company
Italy—Societa per Azioni
Jamaica—Public Limited Company
Japan—Kabushiki Kaisha
Kazakstan—Ashyk Aksionerlik Kogham
Republic of Korea—Chusik Hoesa
Latvia—Akciju Sabiedriba
Liberia—Corporation
Liechtenstein—Aktiengesellschaft
Lithuania—Akcine Bendroves
Luxembourg—Societe Anonyme
Malaysia—Berhad
Malta—Public Limited Company
Mexico—Sociedad Anonima
Morocco—Societe Anonyme
Netherlands—Naamloze Vennootschap
New Zealand—Limited Company
Nicaragua—Compania Anonima
Nigeria—Public Limited Company
Northern Mariana Islands—Corporation
Norway—Allment Aksjeselskap
Pakistan—Public Limited Company
Panama—Sociedad Anonima
Paraguay—Sociedad Anonima
Peru—Sociedad Anonima
Philippines—Stock Corporation
Poland—Spolka Akcyjna
Portugal—Sociedade Anonima
Puerto Rico—Corporation

Romania—Societe pe Actiuni
Russia—Otkrytoye Aksionernoy Obshchestvo
Saudi Arabia—Sharikat Al-Mossahamah
Singapore—Public Limited Company
Slovak Republic—Akciova Spolocnost
Slovenia—Delniska Druzba
South Africa—Public Limited Company
Spain—Sociedad Anonima
Surinam—Naamloze Vennootschap
Sweden—Publika Aktiebolag
Switzerland—Aktiengesellschaft
Thailand—Borisat Chamkad (Mahachon)
Trinidad and Tobago—Limited Company
Tunisia—Societe Anonyme
Turkey—Anonim Sirket
Ukraine—Aksionerne Tovaristvo Vidkritogo Tipu
United Kingdom—Public Limited Company
United States Virgin Islands—Corporation
Uruguay—Sociedad Anonima
Venezuela—Sociedad Anonima or Compania Anonima



See Regulations section 301.7701-2(b)(8) for any exceptions and inclusions to items on this list and for any revisions made to this list since these instructions were printed.

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 average time is:

Recordkeeping 1 hr., 49 min.

Learning about the law or the form 2 hr., 25 min.

Preparing and sending the form to the IRS 23 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. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W: CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File* above.

STATISTICS OF INCOME PROGRAM DOCUMENTATION
Data Items by Forms and Schedules
PROPOSED TAX YEAR 2011

Changes to Corporation Statistics Branch Programs

Form 1120, U.S. Corporation Income Tax Return

New lines 1a–1b were added to address reporting requirements for payments made in settlement of merchant card and third-party network transactions for tax years beginning after 12/31/10. It was subsequently decided that taxpayers would enter “0” on line 1a for TY 2011, with plans pending for TY 2012.

Schedule K, Other Information, two new questions, 15a and 15b, were added and will be picked up.

Schedule J was divided into two parts. Part I, Tax Computations, and Part II, Payments & Refundable Credits, which now include payments and credits information formerly reported on page 1 of Form 1120:

- New line 17, “withholdings,” was added to list of payments and will be picked up.
- New line 18, “Total Payments,” was added to sum payments and will be picked up.
- New line 19d, “Other,” was added to list of refundable credits and will be picked up.
- New line 20, “Total Credits,” was added and will be picked up.

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

New lines 1a–1b were added to address reporting requirements for payments made in settlement of merchant card and third-party network transactions for tax years beginning after 12/31/10. It was subsequently decided that taxpayers would enter “0” on line 1a for TY 2011, with plans pending for TY 2012.

New questions 10a and 10b on Page 2, Schedule B, were added and will be picked up.

Schedule G (Form 1120), Information on Certain Persons Owning the Corporation’s Voting Stock

All lines will be picked up beginning in Program Year (PY) 2011.

Schedules A and E

Schedules A and E were deleted from Forms 1120, 1120-F, and 1120-S. They are now separate Forms 1125-A and 1125-E.

Form 1125-A, Cost of Goods Sold

This form is new for 2011 and replaces Form 1120, Schedule A. All the same fields from Schedule A will be picked up from Form 1125-A.

Form 1125-E, Compensation of Officers

This form is new for 2011 and replaces Form 1120, Schedule E. All the same fields from Schedule E will be picked up from Form 1125-E.

STATISTICS OF INCOME PROGRAM DOCUMENTATION
Data Items by Forms and Schedules
PROPOSED TAX YEAR 2011

Changes to Corporation Statistics Branch Programs

Form 3468, Investment Credit

On Page 3, Part III, lines 15–20 were deleted. The passive activity limit and carryover amounts will be figured on Form 3800.

Form 3800, General Business Credit

Page 2, Part II, new lines 22, 30, 33, 34, and 36 will be picked up.

Page 3, Part III, is newly designed to include General Business Credits & Eligible Small Business Credits. New checkboxes A through I will be picked up along with associated credits.

Form 5884, Work Opportunity Credit

Lines 5–9 were deleted and remaining lines were renumbered respectively.

Form 6478, Credit for Alcohol Used as Fuel

New line 6 was added and will be picked up. Old lines 9 and 15 were combined. Lines 10–14 were deleted and line 16 and 17 were renumbered lines 10 and 11.

Form 8586, Low-Income Housing Credit

Several lines removed and renumbered. PY line 18 no longer on the form.

Form 8834, Qualified Electric Vehicle Credit (Secondary Reference Only)

Column (c) was deleted. New line 2 was added for Vehicle Identification Number but will not be picked up. Lines were renumbered accordingly.

Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit

Lines 30–35 were deleted. Credit amounts from passive activity and/or carryover of the credit will now be reported on Form 3800. Lines were renumbered respectively.

Form 8844, Empowerment Zone and Renewal Community Employment Credit

Several lines removed and renumbered. PY lines 5, 7, and 8 are no longer on the form. PY line 10 edited on Calendar Year (CY) line 4 with PY line 4.

Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

Lines 7–11 were removed. The lines will be calculated on Form 3800. Lines were renumbered respectively.

STATISTICS OF INCOME PROGRAM DOCUMENTATION
Data Items by Forms and Schedules
PROPOSED TAX YEAR 2011

Changes to Corporation Statistics Branch Programs

Form 8910, Alternative Motor Vehicle Credit

Column (c) was deleted on this form. New line 2 was added for Vehicle Identification Number but will not be picked up. Lines were renumbered respectively.

Form 8911, Alternative Fuel Vehicle Refueling Property Credit

Lines 9 and 17 were deleted. Column (b) was also deleted on the form. Lines renumbered respectively.

Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit

New line 2 was added for Vehicle Identification Number but will not be picked up. Column (c) was deleted and lines were renumbered respectively.

Form 8941, Credit for Small Employer Health Insurance Premiums

Lines 17–20 were deleted because these amounts will now be reported on Form 3800. Lines 16 and 21 were combined and renumbered lines 22–25 are now new lines 17–20.

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

U.S. Corporation Income Tax Return
For calendar year 2011 or tax year beginning _____, 2011, ending _____, 20____
▶ See separate instructions.

OMB No. 1545-0123
2011

A Check if: 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>	TYPE OR PRINT	Name _____ Number, street, and room or suite no. If a P.O. box, see instructions. _____ City or town, state, and ZIP code _____	B Employer identification number _____ C Date incorporated _____ D Total assets (see instructions) \$ _____
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change			

Income	1a Merchant card and third-party payments (see instructions) b Gross receipts or sales not reported on line 1a (see instructions) c Total. Add lines 1a and 1b d Returns and allowances plus any other adjustments (see instructions) e Subtract line 1d from line 1c 2 Cost of goods sold from Form 1125-A, line 8 (attach Form 1125-A) 3 Gross profit. Subtract line 2 from line 1e 4 Dividends (Schedule C, line 19) 5 Interest 6 Gross rents 7 Gross royalties 8 Capital gain net income (attach Schedule D (Form 1120)) 9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) 10 Other income (see instructions—attach schedule) INCOME ADJUSTMENT 11 Total income. Add lines 3 through 10. STORED GENERATED TOTAL RECEIPTS ▶	1a _____ 1b _____ 1c _____ 1d _____ 1e _____ 2 _____ 3 _____ 4 _____ 5 _____ 6 _____ 7 _____ 8 _____ 9 _____ 10 _____ 11 _____	
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers from Form 1125-E, line 4 (attach Form 1125-E) ▶ 13 Salaries and wages (less employment credits) 14 Repairs and maintenance 15 Bad debts 16 Rents 17 Taxes and licenses 18 Interest 19 Charitable contributions 20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) 21 Depletion <input type="checkbox"/> INCLUDED IN LINE 26: TOTAL AMORTIZATION 22 Advertising <input type="checkbox"/> INTANGIBLE DRILLING COST: PRODUCTIVE WELLS 23 Pension, profit-sharing, etc., plans <input type="checkbox"/> NON-PRODUCTIVE WELLS, UNIDENTIFIED OR AMORTIZED 24 Employee benefit programs <input type="checkbox"/> ESOP DIVIDENDS 25 Domestic production activities deduction (attach Form 8903) 26 Other deductions (attach schedule) 27 Total deductions. Add lines 12 through 26. DEDUCTION ADJUSTMENT ▶ 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11. 29a Net operating loss deduction (see instructions) 29a _____ b Special deductions (Schedule C, line 20) 29b _____ c Add lines 29a and 29b 29c _____	12 _____ 13 _____ 14 _____ 15 _____ 16 _____ 17 _____ 18 _____ 19 _____ 20 _____ 21 _____ 22 _____ 23 _____ 24 _____ 25 _____ 26 _____ 27 _____ 28 _____ 29a _____ 29b _____ 29c _____	
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28 (see instructions) 31 Total tax (Schedule J, Part I, line 11) 32 Total payments and refundable credits (Schedule J, Part II, line 21) 33 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> 34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed <input type="checkbox"/> TAX PAYMENT ADJUSTMENT 35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid 36 Enter amount from line 35 you want: Credited to 2012 estimated tax ▶ _____ Refunded ▶ _____	30 _____ 31 _____ 32 _____ 33 _____ 34 _____ 35 _____ 36 _____	

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

Schedule C Dividends 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			SPECIAL DEDUCTION ADJUSTMENT
		DIVIDEND ADJUSTMENT		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

Form **1120** (2011)

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"/> INCOME TAX ADJUSTMENT <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) FOREIGN TAX CREDIT ADJ	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 <input type="checkbox"/> ADJUSTMENT TO TOTAL TAX <input type="checkbox"/>		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) <input type="checkbox"/>		Yes	No
2	See the instructions and enter the:			
a	Business activity code no. <input type="checkbox"/> SOI INDUSTRY CODE			
b	Business activity <input type="checkbox"/>			
c	Product or service <input type="checkbox"/>			
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? If "Yes," enter name and EIN of the parent corporation <input type="checkbox"/> EIN <input type="checkbox"/> NAME			
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) <input type="checkbox"/>			

Schedule K Other Information *continued* (see instructions)

				Yes	No
5 At the end of the tax year, did the corporation:					
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.					
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.					
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital		
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)					
If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions.					
If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.					
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock?					
For rules of attribution, see section 318. If "Yes," enter:					
(i) Percentage owned ▶ and (ii) Owner's country ▶					
(c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶					
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount					
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					
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 L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories FOR SOI INDUSTRY CODE 523110-523900				
4	BEGINNING FINANCIAL INVENTORIES 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) ASSET ADJUSTMENT END OF YEAR				
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 LIABILITY ADJUSTMENT END OF YEAR	()		()	
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):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Charitable contributions \$		b	Charitable contributions \$	
c	Travel and entertainment \$			STOCK OPTIONS	
				RESTRICTED STOCK	
6	Add lines 1 through 5		9	Add lines 7 and 8	
			10	Income (page 1, line 28)—line 6 less line 9	

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

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

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

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

OMB No. 1545-0123

2011

Name

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	
3 Short-term gain or (loss) from like-kind exchanges from Form 8824	3	
4 Unused capital loss carryover (attach computation)	4	()
5 Net short-term capital gain or (loss). Combine lines 1 through 4	5	

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

6					

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

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	
13 Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5)	13	
14 Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	14	

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

**Information on Certain Persons Owning the
Corporation's Voting Stock**

OMB No. 1545-0123

▶ **Attach to Form 1120.**
▶ **See instructions on page 2.**

Name

Employer identification number (EIN)

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

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

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

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

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

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

Income (Loss) Items (Attach 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				
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.
☐ M-3 BOOK ADJUSTMENT
 ☐ M-3 TEMPORARY ADJUSTMENT
 ☐ M-3 PERMANENT ADJUSTMENT
 ☐ M-3 RETURN ADJUSTMENT
 rm 1120) 2011

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 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				

**SCHEDULE N
(Form 1120)**

Department of the Treasury
Internal Revenue Service
Name

Foreign Operations of U.S. Corporations

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

OMB No. 1545-0123

2011

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)? <input type="checkbox"/> . . . 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).		
b Enter the number of Forms 8858 attached to the tax return ▶ <input type="checkbox"/>		
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 ▶ <input type="checkbox"/>		
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. <input type="checkbox"/>		
b Enter the number of Forms 5471 attached to the tax return ▶ <input type="checkbox"/>		
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? <input type="checkbox"/> See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.		
b If "Yes," enter the name of the foreign country ▶ <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
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.

**SCHEDULE O
(Form 1120)**

Department of the Treasury
Internal Revenue Service

**Consent Plan and Apportionment Schedule
for a Controlled Group**

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

OMB No. 1545-0123

2011

Name

Employer identification number

Part I Apportionment Plan Information

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

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

(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							

Schedule O (Form 1120) (2011)

Part III Income Tax Apportionment (See instructions)							
(a) Group member's name	Income Tax Apportionment						
	(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							

Part IV Other Apportionments (See instructions)

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

Department of the Treasury
Internal Revenue Service

Uncertain Tax Position Statement

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

OMB No. 1545-0123

2011

Name of entity as shown on page 1 of tax return

EIN of entity

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) ☐

[illegible]

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

Cat. No. 54658Q

Schedule UTP (Form 1120) 2011

EIN of entity

Part II Uncertain Tax Positions for Prior Tax Years.

[illegible]

Corporation Programs

EIN of entity

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

Concise Descriptions of UTPs. Indicate the corresponding UTP number from Parts I and II, column (a). Use as many Part III pages as necessary (see instructions).

[illegible]

1120-F

U.S. Income Tax Return of a Foreign Corporation

OMB No. 1545-0126

Form
Department of the Treasury
Internal Revenue Service

For calendar year 2011, or tax year beginning _____, 2011, and ending _____, 20____
▶ See separate instructions.

2011

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

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

Computation of Tax Due or Overpayment

1 Tax from Section I, line 11, page 2.	1				
2 Tax from Section II, Schedule J, line 9, page 4	2				
3 Tax from Section III (add lines 6 and 10 on page 5)	3				
4 Total tax. Add lines 1 through 3	4				

5a 2010 overpayment credited to 2011	5a				
b 2011 estimated tax payments	5b				
c Less 2011 refund applied for on Form 4466	5c	()	
d Combine lines 5a through 5c	5d				
e Tax deposited with Form 7004	5e				
f Credit for tax paid on undistributed capital gains (attach Form 2439)	5f				
g Credit for federal tax on fuels (attach Form 4136). See instructions	5g				
h Refundable credits from Form 3800, line 17c, and Form 8827, line 8c	5h				
i U.S. income tax paid or withheld at source (add line 12, page 2, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	5i		P.2 L.12		
			FORM 8288		
j Total payments. Add lines 5d through 5i	5j				

6 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> TAX PAYMENT ▶ <input type="checkbox"/> ADJUSTMENT	6				
7 Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed	7				
8a Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid	8a				
b Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapter 3 (attach schedule—see instructions)	8b				
9 Enter portion of line 8a you want Credited to 2012 estimated tax ▶ <input type="checkbox"/> Refunded ▶ <input type="checkbox"/>	9				

Sign Here

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

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions)?
☐ **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)

	Yes	No		Yes	No
N Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)			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 ▶		
O Is the corporation a personal service corporation? (See instructions for definition.)			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).		
P Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ \$			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.		
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.			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.		
R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ <input type="checkbox"/>			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).		
S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ▶ \$			AA Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		
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?					

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? If "Yes," attach a schedule that provides the information requested above with respect to each such item of income.				<input type="checkbox"/> Yes <input type="checkbox"/> No

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States
(see instructions)**Important:** Fill in all applicable lines and schedules. If you need more space, see **Assembling the Return** in the instructions.

Income	1a	Gross receipts or sales		b	Less returns and allowances		c	Bal ▶	1c		
	2	Cost of goods sold from Form 1125-A, line 8 (attach Form 1125-A)									
	3	Gross profit (subtract line 2 from line 1c)									
	4	Dividends (Schedule C, line 14)									
	5	Interest									
	6	Gross rents									
	7	Gross royalties									
	8	Capital gain net income (attach Schedule D (Form 1120))									
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)									
	10	Other income (see instructions—attach schedule)									
	11	Total income. Add lines 3 through 10 INCOME ADJUSTMENT ▶									
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers from Form 1125-E, line 4 (attach Form 1125-E)									
	13	Salaries and wages (less employment credits)									
	14	Repairs and maintenance									
	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)									
	16	Rents									
	17	Taxes and licenses									
	18	Interest expense from Schedule I, line 25 (see instructions)									
	19	Charitable contributions									
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)									
	21	Depletion INCLUDED IN LINE 27: TOTAL AMORTIZATION									
	22	Advertising INTANGIBLE DRILLING COSTS PRODUCTIVE WELLS									
	23	Pension, profit-sharing, etc., plans NON-PRODUCTIVE WELLS UNIDENTIFIED OR AMORTIZED									
	24	Employee benefit programs									
	25	Domestic production activities deduction (attach Form 8903)									
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)									
	27	Other deductions (attach schedule) ESOP DIVIDENDS									
	28	Total deductions. Add lines 12 through 27 DEDUCTION ADJUSTMENT ▶									
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11) ▶									
	30	Less:									
	a	Net operating loss deduction (see instructions)		30a							
	b	Special deductions (Schedule C, line 15)		30b							
	c	Add lines 30a and 30b		30c							
31	Taxable income or (loss). Subtract line 30c from line 29										

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)	<input type="checkbox"/>	70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	<input type="checkbox"/>	80	
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)	<input type="checkbox"/>	see instructions	<input type="checkbox"/>
4 Dividends on certain preferred stock of less-than-20%-owned public utilities	<input type="checkbox"/>	42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities .	<input type="checkbox"/>	48	
6 Dividends from less-than-20%-owned foreign corporations	<input type="checkbox"/>	70	
7 Dividends from 20%-or-more-owned foreign corporations	<input type="checkbox"/>	80	
8 Total. Add lines 1 through 7. See instructions for limitation			<input type="checkbox"/>
9 Dividends from foreign corporations not included on lines 3, 6, or 7	<input type="checkbox"/>		SPECIAL DEDUCTION ADJUSTMENT
10 Foreign dividend gross-up (section 78)	<input type="checkbox"/>		
11 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))	<input type="checkbox"/>		
12 Other dividends . . . <input type="checkbox"/> DIVIDEND ADJUSTMENT	<input type="checkbox"/>		
13 Deduction for dividends paid on certain preferred stock of public utilities .			<input type="checkbox"/>
14 Total dividends. Add lines 1 through 12. Enter here and on line 4, page 3 .	<input type="checkbox"/>		
15 Total special deductions. Add lines 8 and 13. Enter here and on line 30b, page 3 ▶			<input type="checkbox"/>

Schedule J Tax Computation (see instructions)

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

Form **1120-F** (2011)
☐ **RECAPTURE TAXES FROM LINE 8 "OTHER":**
☐ **QUALIFIED ELECTRIC VEHICLE CREDIT**
☐ **INDIAN EMPLOYMENT CREDIT**

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		
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	Effectively connected earnings and profits. Combine line 1 and line 2	3		
4a	Enter U.S. net equity at the end of the current tax year. (Attach required schedule.)	4a		
b	Enter U.S. net equity at the end of the prior tax year. (Attach required schedule.)	4b		
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		
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d		
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		
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		
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		

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).		

BALANCE SHEET EDITED FOR LIFE INSURANCE AND PROPERTY AND CASUALTY ONLY

Form 1120-F (2011)

Page **6****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.

Form **1120-F** (2011)

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

► Attach to Form 1120-F.

2011

Employer identification number

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	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books		a	Tax-exempt interest \$	
3	Excess of capital losses over capital gains		b	Other (itemize):	
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	Other (itemize):	
c	Travel and entertainment \$		9	Add lines 7 and 8	
d	Other (itemize):		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:	a	Cash	
2	Net income (loss) per books				b	Stock	
3	Other increases (itemize):				c	Property	
4	Add lines 1, 2, and 3		6	Other decreases (itemize):			
			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)**

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0126

2011

Name of corporation

Employer identification number

- 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	
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	
9 Adjustments to reconcile income statement period to tax year (attach schedule)	9	
10 Other adjustments to reconcile to amount on line 11 (attach schedule)	10	
11 Adjusted financial net income (loss) of non-consolidated foreign corporation. Combine lines 4 through 10	11	

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

Cat. No. 39667H

Schedule M-3 (Form 1120-F) 2011

Name of corporation

Employer identification number

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

Income (Loss) Items	(a) Income (Loss) per Income Statement	(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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 Cost of goods sold (attach schedule)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3a Dividends from foreign entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Dividends from U.S. entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c Dividend equivalent payments received	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4a Interest income excluding interest equivalents	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Substitute interest payments received	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c Interest equivalents not included on line 4b	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Gross rental income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6 Gross royalty income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Fee and commission income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 Income (loss) from equity method corporations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
9 Net income (loss) from U.S. partnerships	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10 Net income (loss) from certain foreign partnerships (see instructions)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11 Net income (loss) from other pass- through entities (attach schedule)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Items relating to reportable transactions (attach details)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13 Hedging transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14a Mark-to-market income (loss) under section 475(a)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Mark-to-market income (loss) subject to section 475(d)(3)(B)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c Mark-to-market income (loss) under section 475(e)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d Mark-to-market income (loss) under section 475(f)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15 Gain (loss) from certain section 988 transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16a Interest income from global securities dealing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Dividends from global securities dealing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17 Sales versus lease (for sellers and/or lessors)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18 Section 481(a) adjustments		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19 Unearned/deferred revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20 Original issue discount, imputed interest, and phantom income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Name of corporation

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions) (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		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e Abandonment losses		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f Worthless stock losses (attach details)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g Other gain/loss on disposition of assets other than inventory		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22 Capital loss limitation and carryforward used		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23 Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24 Other income (loss) items with differences (attach schedule)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25 Total income (loss) items. Combine lines 1 through 24	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26 Total expense/deduction items (from Part III, line 33)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27 Other items with no differences	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
28 Reconciliation totals. Combine lines 25 through 27	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2 U.S. deferred income tax expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3 Non-U.S. current income tax expense (other than foreign withholding taxes)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Non-U.S. deferred income tax expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5 Non-U.S. withholding taxes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6 Compensation with section 162(m) limitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Salaries and other base compensation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 Stock option expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9 Other equity-based compensation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10 Meals and entertainment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11 Fines and penalties	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Judgments, damages, awards, and similar costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Schedule M-3 (Form 1120-F) 2011

☐ M-3 BOOK ADJUSTMENT ☐ M-3 TEMPORARY ADJUSTMENT ☐ M-3 PERMANENT ADJUSTMENT ☐ M-3 RETURN ADJUSTMENT

Name of corporation

Employer identification number

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

Expense/Deduction Items	(a) Expense per Income Statement	(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					
14 Other post-retirement benefits					
15 Deferred compensation					
16 Charitable contributions					
17 Domestic production activities deduction					
18 Current year acquisition or reorganization investment banking fees, legal and accounting fees					
19 Current year acquisition/reorganization other costs					
20 Amortization/impairment of goodwill					
21 Amortization of acquisition, reorganization, and start-up costs					
22 Other amortization or impairment write-offs					
23 Depreciation					
24 Bad debt expense					
25 Purchase versus lease (for purchasers and/or lessees)					
26a Interest expense per books					
b Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)					
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)					
33 Total expense/deduction items. Combine lines 1 through 32. Enter here and on Part II, line 26					

Schedule M-3 (Form 1120-F) 2011

2011

A Check if:		Name <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		B Employer identification number <input type="checkbox"/>				
1 Consolidated return (attach Form 851) <input type="checkbox"/>		COUNTRY OF INCORPORATION		C Date incorporated <input type="checkbox"/>				
2 Life-nonlife consolidated return <input type="checkbox"/>								
3 Schedule M-3 (Form 1120-L) attached <input type="checkbox"/>								
Please print or type		Number, street, and room or suite no. If a P.O. box, see instructions.		D Check applicable box if an election has been made under section(s): <input type="checkbox"/> 953(c)(3)(C) <input type="checkbox"/> 953(d)				
		City or town, state, and ZIP code <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>						
E Check if: <input type="checkbox"/> (1) Final return <input type="checkbox"/> (2) Name change <input type="checkbox"/> (3) Address change <input type="checkbox"/> (4) Amended return <input type="checkbox"/>								
Income	1	Gross premiums, etc., less return premiums, etc. Enter balance	<input type="checkbox"/>		GROSS PREMIUMS	1	<input type="checkbox"/>	
	2	Net decrease, if any, in reserves (see instructions)	<input type="checkbox"/>			2	<input type="checkbox"/>	
	3	10% of any decrease in reserves under section 807(f)(1)(B)(ii)	<input type="checkbox"/>			3	<input type="checkbox"/>	
	4	Investment income (Schedule B, line 8) (see instructions)	<input type="checkbox"/>			4	<input type="checkbox"/>	
	5	Net capital gain (Schedule D (Form 1120), line 13)	<input type="checkbox"/>			5	<input type="checkbox"/>	
	6	Income from a special loss discount account (attach Form 8816)	<input type="checkbox"/>			6	<input type="checkbox"/>	
	7	Other income (attach schedule)	<input type="checkbox"/>		NET GAIN/LOSS	7	<input type="checkbox"/>	
	8	Life insurance company gross income. Add lines 1 through 7	<input type="checkbox"/>			8	<input type="checkbox"/>	
Deductions (See instructions for limitations on deductions.)	9	Death benefits, etc.	<input type="checkbox"/>		DEATH BENEFITS	9	<input type="checkbox"/>	
	10	Net increase, if any, in reserves (Schedule F, line 35)	<input type="checkbox"/>			10	<input type="checkbox"/>	
	11	10% of any increase in reserves under section 807(f)(1)(B)(i)	<input type="checkbox"/>			11	<input type="checkbox"/>	
	12	Deductible policyholder dividends (Schedule F, line 18e)	<input type="checkbox"/>			12	<input type="checkbox"/>	
	13	Assumption by another person of liabilities under insurance, etc., contracts	<input type="checkbox"/>			13	<input type="checkbox"/>	
	14	Dividends reimbursable by taxpayer	<input type="checkbox"/>			14	<input type="checkbox"/>	
	15a	Interest	<input type="checkbox"/>	b Less tax-exempt interest expense	<input type="checkbox"/>	c Bal	15c	<input type="checkbox"/>
	16	Deductible policy acquisition expenses (Schedule G, line 20)	<input type="checkbox"/>		INCLUDED IN LINE 18	16	<input type="checkbox"/>	
	17	Additional deduction (attach Form 8816)	<input type="checkbox"/>		DOMESTIC PRODUCTION ACTIVITY DEDUCTION	17	<input type="checkbox"/>	
	18	Other deductions (see instructions) (attach schedule)	<input type="checkbox"/>		ADVERTISING	18	<input type="checkbox"/>	<input type="checkbox"/>
	19	Add lines 9 through 18	<input type="checkbox"/>		DEPLETION	19	<input type="checkbox"/>	
	20	Subtotal. Subtract line 19 from line 8	<input type="checkbox"/>		COMPENSATION OF OFFICERS	20	<input type="checkbox"/>	
	21a	Dividends-received deduction (Schedule A, line 16, column (c))	<input type="checkbox"/>		21a	<input type="checkbox"/>		
	21b	Plus: b Operations loss deduction (see instructions) (attach schedule)	<input type="checkbox"/>		21b	<input type="checkbox"/>		
	21c				21c	<input type="checkbox"/>		
	22	Gain or (loss) from operations. Subtract line 21c from line 20	<input type="checkbox"/>		TOTAL INCOME	22	<input type="checkbox"/>	
23	Small life insurance company deduction (Schedule H, line 17)	<input type="checkbox"/>		TOTAL DEDUCTIONS	23	<input type="checkbox"/>		
24	Life insurance company taxable income (LICTI). Subtract line 23 from line 22	<input type="checkbox"/>			24	<input type="checkbox"/>		
25	Limitation on noninsurance losses (Schedule I, line 9)	<input type="checkbox"/>			25	<input type="checkbox"/>		
26	Amount subtracted from policyholders surplus account (Schedule J, Part II, line 10)	<input type="checkbox"/>			26	<input type="checkbox"/>		
Tax and Payments	27	Taxable income. Add lines 24, 25, and 26 (see instructions)	<input type="checkbox"/>			27	<input type="checkbox"/>	
	28	Total tax (Schedule K, line 10)	<input type="checkbox"/>			28	<input type="checkbox"/>	
	29a	2010 overpayment credited to 2011	<input type="checkbox"/>		29a	<input type="checkbox"/>		
	29b	Prior year(s) special estimated tax payments to be applied	<input type="checkbox"/>		29b	<input type="checkbox"/>		
	29c	2011 estimated tax payments	<input type="checkbox"/>		29c	<input type="checkbox"/>		
	29d	2011 special estimated tax payments (Do not include on line 29f)	<input type="checkbox"/>		29d	<input type="checkbox"/>		
	29e	Less 2011 refund applied for on Form 4466	<input type="checkbox"/>		29e	<input type="checkbox"/>		
	29f	Tax deposited with Form 7004	<input type="checkbox"/>		29f	<input type="checkbox"/>		
	29g	Credits: (1) Form 2439	<input type="checkbox"/>		29g	<input type="checkbox"/>		
	29h	(2) Form 4136	<input type="checkbox"/>		29h	<input type="checkbox"/>		
	29i	U.S. income tax paid or withheld at source (attach Form 1042-S)	<input type="checkbox"/>		29i	<input type="checkbox"/>		
	29j	Refundable credits from Form 3800, line 17c, and Form 8827, line 8c	<input type="checkbox"/>		29j	<input type="checkbox"/>		
	29k				29k	<input type="checkbox"/>		
	30	Estimated tax penalty. Check if Form 2220 is attached	<input type="checkbox"/>		TAX PAYMENT ADJ.	<input type="checkbox"/>	30	<input type="checkbox"/>
31	Amount owed. If line 29k is smaller than the total of lines 28 and 30, enter amount owed	<input type="checkbox"/>			31	<input type="checkbox"/>		
32	Overpayment. If line 29k is larger than the total of lines 28 and 30, enter amount overpaid	<input type="checkbox"/>			32	<input type="checkbox"/>		
33	Enter amount from line 32: Credited to 2012 estimated tax	<input type="checkbox"/>		Refunded	<input type="checkbox"/>	33	<input type="checkbox"/>	
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.							
Paid Preparer Use Only	Signature of officer		Date		Title		May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Print/Type preparer's name		Preparer's signature		Date		PTIN	
	Firm's name		Firm's EIN		Check <input type="checkbox"/> if self-employed			
	Firm's address		Phone no.					

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

Dividends subject to proration		(a) Dividends received	(b) %	(c) Deduction (a) times (b)
1	Domestic corporations, less-than-20%-owned (other than debt-financed stock)	1		
2	Domestic corporations, 20%-or-more-owned (other than debt-financed stock)	2		
3	Debt-financed stock of domestic and foreign corporations	3		
4	Public utility corporations, less-than-20%-owned	4		
5	Public utility corporations, 20%-or-more-owned	5		
6	Foreign corporations, less-than-20%-owned, and certain FSCs	6		
7	Foreign corporations, 20%-or-more-owned, and certain FSCs	7		
8	Wholly owned foreign subsidiaries and certain FSCs	8		
9	Certain affiliated company dividends DIVS FROM CERTAIN FSCs	9		
10	Gross dividends-received deduction. Add lines 1 through 9	10		
11	Company share percentage (Schedule F, line 32)	11	DIV-RCVD-DED	
12	Prorated amount. Line 10 times line 11 FSC 100% DEDUCTION	12		
Dividends not subject to proration				
13	Affiliated company dividends OTHER FOREIGN DIVIDENDS	13	DIV-AFFIL-100	AFFIL-GRPS-DED
14	Other corporate dividends INCLUDABLE INCOME FROM CFCs	14	DIV-AFFIL-100-L	L-AFFIL-GRPS-DED
15	Total dividends. Add lines 1 through 14, column (a). Enter here and on Schedule B, line 2 FOREIGN DIVIDEND GROSS-UP	15		
16	Total deductions. Add lines 12 and 13, column (c). Reduce the deduction as provided in section 805(a)(4)(D)(ii). Enter here and on page 1, line 21a and on Schedule J, Part I, line 2c DIVIDEND ADJUSTMENT	16		SPECIAL DEDUCTION ADJUSTMENT

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

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

Form **1120-L** (2011)

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

		(a) Beginning of tax year		(b) End of tax year	
1	Life insurance reserves	1			
2	Unearned premiums and unpaid losses	2			
3	Supplementary contracts	3			
4	Dividend accumulations and other amounts	4			
5	Advance premiums	5			
6	Special contingency reserves	6			
7	Add lines 1 through 6	7			
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b)	8			
9	Gross investment income (Schedule B, line 13)	9			
10a	Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach schedule)	10a			
b	Deductible excess interest. Enter here and on lines 18b and 19 below	10b			
c	Deductible amounts credited to employee pension funds	10c			
d	Deductible amounts credited to deferred annuities	10d			
e	Deductible interest on amounts left on deposit	10e			
f	Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below	10f			
11	Subtract line 10f from line 9	11			
12	Life insurance company gross income (see instructions)	12			
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			
14	Add lines 12 and 13	14			
15	Increase in reserves from line 8. (If a decrease in reserves, enter -0-.)	15			
16	Subtract line 15 from line 14	16			
17	Investment income ratio. Divide line 11 by line 16. If zero or less, enter -0-	17			
18a	Policyholder dividends paid or accrued	18a			
b	Excess interest from line 10b	18b			
c	Premium adjustments	18c			
d	Experience-rated refunds	18d			
e	Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12	18e			
19	Deductible excess interest from line 10b	19			
20	Deductible dividends on employee pension funds	20			
21	Deductible dividends on deferred annuities	21			
22	Deductible premium and mortality charges for contracts paying excess interest	22			
23	Add lines 19 through 22	23			
24	Subtract line 23 from line 18e	24			
25	Investment portion of dividends. Line 17 times line 24	25			
26	Policy interest from line 10f	26			
27	Policyholder share amount. Add lines 25 and 26	27			
28	Net investment income (see instructions)	28			
29	Policyholder share amount from line 27	29			
30	Company share of net investment income. Subtract line 29 from line 28	30			
31	Total share percentage	31			
32	Company share percentage. Divide line 30 by line 28. Enter here and on Schedule A, line 11	32			%
33	Policyholders' share percentage. Subtract line 32 from line 31	33			%
34	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 13 by line 33	34			
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			

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

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

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		
9a	Noninsurance income	9a		
b	Noninsurance deductions	9b		
10a	Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add line 9b	10a		
b	Adjustments (attach schedule)	10b		
c	Tentative LICTI. Combine lines 10a and 10b	10c		
11	Net controlled group tentative LICTI from line 7	11		
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		
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		

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

1	Noninsurance income (attach schedule)	1		
2	Noninsurance deductions (attach schedule)	2		
3	Noninsurance operations loss deductions	3		
4	Add lines 2 and 3	4		
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		
6	Enter 35% of line 5	6		
7	Enter 35% of the excess of LICTI (page 1, line 24) over any noninsurance loss included on page 1	7		
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		

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

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

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

Schedule K Tax Computation (see instructions)













NUM-F8865

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))		
2	Income tax	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	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	10	

RECAPTURE TAX FROM: ☐ QUALIFIED ELECTRIC VEHICLE CREDIT, ☐ INDIAN EMPLOYMENT CREDIT,
☐ TAX FROM FORM 8697 ☐ TAX FROM FORM 8866





























Form **1120-L** (2011)

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			
2 Stocks	2			
3 Proportionate share of partnership and trust assets	3			
4 Other assets (attach schedule)	4			
5 Total assets of controlled groups	5			
6 Total assets. Add lines 1 through 5	6			

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			
2 Total assets (line 28)	2			
3 Reserve for life policies and contracts (line 1)	3			
4 Reserve for accident and health policies (line 2)	4			
5 Liability for deposit-type contracts (line 3)	5			
6 Life policy and contract claims (line 4.1)	6			
7 Accident and health policy and contract claims (line 4.2)	7			
8 Policyholder's dividend and coupon accumulations (line 5)	8			
9 Premiums and annuity considerations received in advance less discount (line 8)	9			
10 Surrender values on canceled policies (line 9.1)	10			
11 Part of other amounts payable on reinsurance assumed (line 9.3)	11			
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			
13 Separate accounts statement (line 27)	13			
14 Total insurance liabilities. Add lines 3 through 13	14			

Form **1120-L** (2011)

Schedule M Other Information (see instructions)

		Yes	No
1	Check method of accounting:		
a	<input type="checkbox"/> Accrual b <input type="checkbox"/> Other (specify) _____		
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 STOCK, MUTUAL, FRATERNAL OR BURIAL		
	Principal business:		
(1)	<input type="checkbox"/> Life Insurance PBA-CD		
(2)	<input type="checkbox"/> Health and accident insurance SOI INDUSTRY CODE		
b	<input type="checkbox"/> Fraternal or assessment association		
c	<input type="checkbox"/> Burial or other insurance company		
3	Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) _____ %.		
	Attach a schedule of the computation.		
4	Does the corporation have any variable annuity contracts outstanding?		
5	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a 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	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 NAME		
7	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete a and b below		
a	Attach a schedule showing name and identifying number. (Do not include any information already entered in 6 above.)		
b	Enter percentage owned ► _____		
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 ► _____		
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 ► _____		
9	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
10	Does the corporation discount any of the loss reserves shown on its annual statement?		
11a	Enter the total unpaid losses shown on the corporation's annual statement:		
	(1) For the current year: \$ _____		
	(2) For the previous year: \$ _____		
b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
	(1) For the current year: \$ _____		
	(2) For the previous year: \$ _____		
12	If the corporation has an operations loss deduction (OLD) for the tax year and is electing under section 810(b)(3) to forego the carryback period, check here <input type="checkbox"/>		
	If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21 (b)(3) must be attached or the election will not be valid.		
13	Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ► \$ _____		
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)? <input type="checkbox"/>		
	If "Yes," complete and attach Schedule UTP.		

Form **1120-L** (2011)

SCHEDULE M-3
(Form 1120-L)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0128

2011

Name of corporation (common parent, if consolidated return)

Employer identification number

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	<input type="text"/>
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) <input type="text"/>		
5a	Net income from nonincludible foreign entities (attach schedule)	5a	(<input type="text"/>)
b	Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	<input type="text"/>
6a	Net income from nonincludible U.S. entities (attach schedule)	6a	(<input type="text"/>)
b	Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	<input type="text"/>
7a	Net income (loss) of other includible foreign disregarded entities (attach schedule)	7a	<input type="text"/>
b	Net income (loss) of other includible U.S. disregarded entities (attach schedule)	7b	<input type="text"/>
c	Net income (loss) of other includible corporations (attach schedule)	7c	<input type="text"/>
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	<input type="text"/>
9	Adjustment to reconcile income statement period to tax year (attach schedule)	9	<input type="text"/>
10a	Intercompany dividend adjustments to reconcile to line 11 (attach schedule)	10a	<input type="text"/>
b	Other statutory accounting adjustments to reconcile to line 11 (attach schedule)	10b	<input type="text"/>
c	Other adjustments to reconcile to amount on line 11 (attach schedule)	10c	<input type="text"/>
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	<input type="text"/>

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 ▶	<input type="text"/>	<input type="text"/>
b Removed on Part I, line 5 ▶	<input type="text"/>	<input type="text"/>
c Removed on Part I, line 6 ▶	<input type="text"/>	<input type="text"/>
d Included on Part I, line 7 ▶	<input type="text"/>	<input type="text"/>

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120-L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-L group (7) ☐ 1120-L eliminations

Name of subsidiary (if consolidated return)

Employer identification number

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

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense				
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 Equity-based compensation				
9 Capitalization of deferred acquisition costs				
10 Amortization of deferred acquisition costs				
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 Change in section 807(c)(1) tax reserves				
23 Change in section 807(c)(2) tax reserves				
24 Change in all other section 807(c) tax reserves				
25 Section 807(f) adjustments for change in computing reserves				
26 Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest				
27 Current year acquisition/reorganization costs (attach schedule)				
28 Amortization of acquisition, reorganization, and start-up costs				
29 Amortization/impairment of goodwill, insurance in force and ceding commissions				
30 Other amortization or impairment write-offs				
31 Section 846 amount				
32 Depreciation				
33 Bad debt expense/agency balances written off				
34 Corporate owned life insurance premiums				
35 Purchase versus lease (for purchasers and/or lessees)				
36 Interest expense (attach Form 8916-A)				
37 Domestic production activities deduction				
38 Research and development costs				
39 Section 118 exclusion (attach schedule)				
40 Other expense/deduction items with differences (attach schedule)				
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				

Schedule M-3 (Form 1120-L) 2011

MERGE-EIN

PBA-CD

PRIOR YEAR EIN

SOI-INDY-CD

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

▶ See separate instructions.

2011

A Check if: 1 Consolidated return (attach Form 851) 2 Life-nonlife consolidated return 3 Schedule M-3 (Form 1120-PC) attached	Please print or type	Name COUNTRY OF INCORPORATION Number, street, and room or suite no. If a P.O. box, see instructions. City or town, state, and ZIP code	B Employer identification number Date incorporated FOREIGN CODE Check applicable box if an election has been made under section(s): P-TAX BASE CODE 953(c)(3)(C) 953(d)

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

Tax Computation and Payments

1 Taxable income (Schedule A, line 37)	1	
2 Taxable investment income for electing small companies (Schedule B, line 21)	2	
3 Check if a member of a controlled group (attach Schedule O (Form 1120))		
4 Income tax INCOME TAX ADJUSTMENT	4	
5 Enter amount of tax that a reciprocal must include	5	
6 Alternative minimum tax (attach Form 4626)	6	
7 Add lines 4 through 6 QUALIFIED ELECTRIC VEHICLE CREDIT	7	
8a Foreign tax credit (attach Form 1118) FOREIGN TAX CREDIT ADJUSTMENT	8a	
b Credit from Form 8834, line 30 (attach Form 8834)	8b	
c General business credit (attach Form 3800)	8c	
d Credit for prior year minimum tax (attach Form 8827)	8d	
e Bond credits from Form 8912	8e	
f Total credits. Add lines 8a through 8e LBM-LTC-8697	8f	
9 Subtract line 8f from line 7 LBM-PD-8866	9	
10 Foreign corporations—Tax on income not connected with U.S. business	10	
11 Personal holding company tax (attach Schedule PH (Form 1120)) PERSONAL HOLDING CO. CODE	11	
12 Other taxes. Check if from: Form 4255 Form 8611 Other (attach schedule)	12	
13 Total tax. Add lines 9 through 12 RECAPTURE TAXES FROM: INDIAN EMPLOYMENT CREDIT QEV CREDIT	13	
14a 2010 overpayment credited to 2011	14a	
b Prior year(s) special estimated tax payments to be applied	14b	
c 2011 estimated tax payments (see instructions)	14c	
d 2011 special estimated tax payments (Do not include on line 14f)	14d	
e 2011 refund applied for on Form 4466	14e	
f Enter the total of lines 14a through 14c less line 14e	14f	
g Tax deposited with Form 7004	14g	
h Credit by reciprocal for tax paid by attorney-in-fact under section 835(d)	14h	
i Other credits and payments RIC CR. US SPECIAL FUELS TAX	14i	
j Refundable credits from Form 3800, line 1/c, and Form 8827, line 8c U.S. Income Tax Paid or Withheld at Source	14j	
15 Estimated tax penalty (see instructions). Check if Form 2220 is attached	15	
16 Amount owed. If line 14k is smaller than the total of lines 13 and 15, enter amount owed TAX PAYMENT	16	
17 Overpayment. If line 14k is larger than the total of lines 13 and 15, enter amount overpaid ADJ.	17	
18 Enter amount from line 17: Credited to 2012 estimated tax Refunded	18	

Sign Here

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

Signature of officer _____ Date _____ Title _____

 May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No
Paid Preparer Use Only

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64270Q

Form **1120-PC** (2011)

Schedule A Taxable Income—Section 832 (see instructions)

Income	1	Premiums earned (Schedule E, line 7)	1			
	2	Dividends (Schedule C, line 14)	2			
			(a) Interest received	(b) Amortization of premium		
	3a	Gross interest				
	b	Interest exempt under section 103				
	c	Subtract line 3b from line 3a				
	d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)	3d			
	4	Gross rents	4			
	5	Gross royalties	5			
	6	Capital gain net income (attach Schedule D (Form 1120))	6			
7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	7				
8	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))	8				
9	Income on account of special income and deduction accounts	9				
10	Income from protection against loss account (see instructions)	10				
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts	11				
12	Income from a special loss discount account (attach Form 8816)	12				
13	Other income (attach schedule) INCOME ADJUSTMENT	13				
14	Gross income. Add lines 1 through 13	14				
Deductions (See instructions for limitations on deductions.)	15	Compensation of officers (attach schedule) (see instructions)	15			
	16	Salaries and wages (less employment credits)	16			
	17	Agency balances and bills receivable that became worthless during the tax year	17			
	18	Rents	18			
	19	Taxes and licenses	19			
	20a	Interest ▶	b	Less tax-exempt interest exp. ▶	c	Bal. ▶
	20c					
	21	Charitable contributions	21			
	22	Depreciation (attach Form 4562)	22			
	23	Depletion	23			
	24	Pension, profit-sharing, etc., plans	24			
	25	Employee benefit programs	25			
	26	Losses incurred (Schedule F, line 14)	26			
	27	Additional deduction (attach Form 8816)	27			
	28	Other capital losses (Schedule G, line 12, column (g))	28			
	29	Dividends to policyholders	29			
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts	30			
	31	Other deductions (see instructions) (attach schedule) ESOP DIVIDENDS REPAIRS	31			
	32	Total deductions. Add lines 15 through 31 ADVERTISING	32			
	33	Subtotal. Subtract line 32 from line 14 TOTAL AMORTIZATION	33			
	34a	Special deduction for section 833 organizations (Schedule H, line 6) DEDUCTION ADJUSTMENT	34a			
	b	Deduction on account of special income and deduction accounts	34b			
	c	Total. Add lines 34a and 34b	34c			
	35	Subtotal. Subtract line 34c from line 33	35			
	36a	Dividends-received deduction (Schedule C, line 25)	36a			
	b	Net operating loss deduction	36b			
c	Total. Add lines 36a and 36b	36c				
37	Taxable income (subtract line 36c from line 35). Enter here and on page 1, line 1	37				

Form **1120-PC** (2011)

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

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		
23	Mortgage loans		
24	Collateral loans		
25	Policy loans, including premium notes		
26	Bonds of domestic corporations		
27	Stock of domestic corporations		
28	Government obligations, etc.		
29	Bank deposits bearing interest		
30	Other interest-bearing assets (attach schedule)		
31	Total. Add lines 22 through 30		
32	Add columns (a) and (b), line 31		
33	Mean of invested assets for the tax year. Enter one-half of line 32		
34	Multiply line 33 by .0025		
35	Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16		
36	Multiply line 33 by .0375		
37	Subtract line 36 from line 35. Do not enter less than zero		
38	Multiply line 37 by .25		
39	Limitation on deduction for investment expenses. Add lines 34 and 38		

WHEN IDENTIFIABLE: COMPENSATION OF OFFICERS, SALARIES+WAGES, ESOP DIVS.,
 RENT PAID, TAXES PAID, ADVERTISING, PENSION-PROFIT SHARING PLANS, CONTRIBUTIONS
 EMPLOYEE BENEFIT PROGRAMS, TOTAL AMORTIZATION, BAD DEBTS, REPAIRS

Form **1120-PC** (2011)

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

Schedule E Premiums Earned—Section 832 (see instructions)

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

Schedule F Losses Incurred—Section 832 (see instructions)

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

Form **1120-PC** (2011)

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		

(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)					

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

Form **1120-PC** (2011)

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						
c	<input type="checkbox"/> Other (specify) ▶						
2	Check box for kind of company:			8a	Enter the total unpaid losses shown on the corporation's annual statement:		
a	<input type="checkbox"/> Mutual			(1) for the current tax year: \$			
b	<input type="checkbox"/> Stock			(2) for the previous tax year: \$			
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)			b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
	If "Yes," attach a schedule showing:			(1) for the current tax year: \$			
	(a) name and employer identification number (EIN);			(2) for the previous tax year: \$			
	(b) percentage owned; and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			9	Does the corporation discount any of the loss reserves shown on its annual statement? . . .		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . .			10	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$		
	If "Yes," enter name and EIN of the parent corporation ▶ EIN NAME			11	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here ▶		
					If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
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).)			12	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 36b, Schedule A.) . . . ▶ \$		
	If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.)			13	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP		
	Enter percentage owned ▶			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)?		
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 ▶						

Form **1120-PC** (2011)

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				
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				
ASSET ADJUSTMENT END OF YEAR				
Liabilities and Shareholders' Equity				
16 Accounts payable				
17 Mortgages, notes, bonds payable in less than 1 year				
18 Insurance liabilities (see instructions)				
19 Other current liabilities (attach schedule)				
20 Loans from shareholders				
21 Mortgages, notes, bonds payable in 1 year or more				
22 Other liabilities (attach schedule)				
23 Capital stock: a Preferred stock				
b Common stock				
24 Additional paid-in capital				
25 Retained earnings—Appropriated (attach schedule)				
26 Retained earnings—Unappropriated				
27 Adjustments to shareholders' equity (attach schedule)				
28 Less cost of treasury stock				
LIABILITY ADJUSTMENT END OF YEAR				
29 Total liabilities and shareholders' equity				

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

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

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

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

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

**SCHEDULE M-3
(Form 1120-PC)****Net Income (Loss) Reconciliation for U.S. Property and Casualty
Insurance Companies With Total Assets of \$10 Million or More**

OMB No. 1545-1027

2011Department of the Treasury
Internal Revenue Service▶ **Attach to Form 1120-PC.**
▶ **See separate instructions.**

Check applicable box(es):

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

- (2)
- ☐
- Consolidated return (Form 1120-PC only)
-
- (4)
- ☐
- Dormant subsidiaries schedule attached

Name of corporation (common parent, if consolidated return)

Employer identification number

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)**1a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?

- ☐
- Yes.**
- Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
-
- ☐
- 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):

- (1)
- ☐
- GAAP (2)
- ☐
- IFRS (3)
- ☐
- Statutory (4)
- ☐
- Other (specify) _____

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 corporations (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 4a through 10c**11****Note.** Part I, line 11, must equal the amount on Part II, line 30, column (a) and on Schedule M-2, line 2.**12** Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

	Total Assets	Total Liabilities
a Included on Part I, line 4		
b Removed on Part I, line 5		
c Removed on Part I, line 6		
d Included on Part I, line 7		

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

Cat. No. 39664A

Schedule M-3 (Form 1120-PC) 2011

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 1120-PC eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part 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				
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	Hedging transactions				
15	Mark-to-market income (loss)				
16	Premium income (attach schedule)				
17	Sale versus lease (for sellers and/or lessors)				
18	Section 481(a) adjustments				
19	Income from a special loss discount account				
20	Income recognition from long-term contracts				
21	Original issue discount and other imputed interest . .				
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				
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				
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 41)				
28	Other items with no differences				
29a	Mixed groups, see instructions. All others, combine lines 26 through 28				
b	1120 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-PC, Schedule A, line 35.

Schedule M-3 (Form 1120-PC) 2011

☐ M-3 BOOK ADJUSTMENT
☐ M-3 TEMPORARY ADJUSTMENT
☐ M-3 PERMANENT ADJUSTMENT
☐ M-3 RETURN ADJUSTMENT

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 1120-PC eliminations

Name of subsidiary (if consolidated return)

Employer identification number

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

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense				
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 Stock option expense				
9 Other equity-based compensation				
10 Meals and entertainment				
11 Fines and penalties				
12 Judgments, damages, awards, and similar costs				
13 Parachute payments				
14 Compensation with section 162(m) limitation				
15 Pension and profit-sharing				
16 Other post-retirement benefits				
17 Deferred compensation				
18 Charitable contribution of cash and tangible property				
19 Charitable contribution of intangible property				
20 Charitable contribution limitation/carryforward				
21 Write-off of premium receivables				
22 Guarantee fund assessments				
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 of acquisition, reorganization, and start-up costs				
27 Amortization/impairment of goodwill, insurance in force, and ceding commissions				
28 Other amortization or impairment write-offs				
29 Discounting of unpaid losses (section 846) (attach schedule)				
30 Reduction of loss deduction (section 832(b)(5)(B))				
31 Depreciation				
32 Bad debt expense and/or agency balances written off				
33 Deduction from a special loss discount account				
34 Corporate owned life insurance premiums				
35 Purchase versus lease (for purchasers and/or lessees)				
36 Interest expense (attach Form 8916-A)				
37 Domestic production activities deduction				
38 Research and development costs				
39 Section 118 exclusion (attach schedule)				
40 Other expense/deduction items with differences (attach schedule)				
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				

PRIOR YEAR EIN

MERGE EIN

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

OMB No. 1545-1004

Department of the Treasury
Internal Revenue Service

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

▶ See separate instructions.

2011**A** Year of REIT status electionPlease
Type
or
Print

Name

C Employer identification number**B** Check if a:

- 1 REIT with 100% owned subsidiaries (see instructions)
- 2 Personal holding co. (attach Sch. PH)

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

D Date REIT established

City or town, state, and ZIP code

E Total assets (see instructions)**F** Check applicable box(es) (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return**H** PBA code (see instructions)**G** Identify the type of REIT (see instructions): (1) ☐ Equity REIT (2) ☐ Mortgage REIT**PBA CODE****Part I—Real Estate Investment Trust Taxable Income** (see instructions)**SOI INDUSTRY CODE****Income** (EXCLUDING income required to be reported in Part II or Part IV)

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

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

9	Compensation of officers	9		
10	Salaries and wages (less employment credits)	10		
11	Repairs and maintenance	11		
12	Bad debts	12		
13	Rents	13		
14	Taxes and licenses	14		
15	Interest	15		
16	Depreciation (attach Form 4562)	16		
17	Advertising	17		
18	Other deductions (see instructions—attach schedule)	18		
19	Total deductions. Add lines 9 through 18	19		
20	Taxable income before net operating loss deduction, total deduction for dividends paid, and section 857(b)(2)(E) deduction. Subtract line 19 from line 8	20		
21	Less: a Net operating loss deduction (see instructions)	21a		
	b Total deduction for dividends paid (Schedule A, line 7)	21b		
	c Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f)	21c		
		21d		

Tax and Payments

22	Real estate investment trust taxable income. Subtract line 21d from line 20	22		
23	Total tax (Schedule J, line 7)	23		
24	Payments: a 2010 overpayment credited to 2011	24a		
	b 2011 estimated tax payments	24b		
	c Less 2011 refund applied for on Form 4466	24c		
	d Tax deposited with Form 7004	24d		
	e Credits: (1) Form 2439 (2) Form 4136	24e		
	f Refundable credits from Form 3800, line 17c, and Form 8827, line 8c	24f		
	g Estimated tax penalty (see instructions). Check if Form 2220 is attached	24g		
25	Tax due. If line 24h is smaller than the total of lines 23 and 25, enter amount owed	24h		
26	Overpayment. If line 24h is larger than the total of lines 23 and 25, enter amount overpaid	25		
27	Enter amount of line 27 you want: Credited to 2012 estimated tax ▶	26		
28	Refunded ▶	27		

**Sign
Here**

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

Signature of officer

Date

Title

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

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64114F

Form **1120-REIT** (2011)

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

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

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

Schedule A Deduction for Dividends Paid (see instructions)

1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860	1		
2	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year	2		
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		
5	Deficiency dividends (section 860) (Attach Form 976)	5		
6	Total dividends paid. Add lines 1 through 5	6		
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 checked="" type="checkbox"/>			
Important: Members of a controlled group, see instructions.			
2a Tax on REIT taxable income <input checked="" type="checkbox"/> INCOME TAX ADJUSTMENT	2a		
b Tax from Part II, line 6	2b		
c Tax from Part III, line 16	2c		
d Tax from Part IV, line 3	2d		
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		
h Income tax. Add lines 2a through 2g	2h		<input checked="" type="checkbox"/>
3a Foreign tax credit (attach Form 1118) <input checked="" type="checkbox"/> FOREIGN TAX CREDIT ADJ	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		
e Total credits. Add lines 3a through 3d	3e		<input checked="" type="checkbox"/>
4 Subtract line 3e from line 2h	4		<input checked="" type="checkbox"/>
5 Personal holding company tax (attach Schedule PH (Form 1120))	5		<input checked="" type="checkbox"/>
6 Other taxes. Check if from: <input checked="" type="checkbox"/> Form 4255 <input checked="" type="checkbox"/> Form 8611 <input checked="" type="checkbox"/> Other (attach schedule)	6		<input checked="" type="checkbox"/>
7 Total tax. Add lines 4 through 6. Enter here and on line 23, page 1 <input checked="" type="checkbox"/> ADJUSTMENT TO TOTAL TAX	7		<input checked="" type="checkbox"/>

Schedule K Other Information (see instructions)

1 Check method of accounting:	Yes	No	5 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:	Yes	No
a <input type="checkbox"/> Cash			(a) the total voting power of all classes of stock of the REIT entitled to vote, or (b) the total value of all classes of stock of the REIT? If "Yes," enter: <input checked="" type="checkbox"/>		
b <input type="checkbox"/> Accrual <input checked="" type="checkbox"/>			a Percentage owned ▶ <input checked="" type="checkbox"/>		
c <input type="checkbox"/> Other (specify) ▶			b Owner's country ▶ <input checked="" 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 checked="" 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.) <input checked="" type="checkbox"/>		
3 Is the REIT a subsidiary in a parent-subsidiary controlled group?			If "Yes," file Form 5452.		
If "Yes," enter the name and EIN of the parent corporation ▶			7 Check this box if the REIT issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/>		
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 ▶ \$ <input checked="" type="checkbox"/>		
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).)		<input checked="" 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 checked="" type="checkbox"/>		
If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 3 above.) Enter percentage owned ▶ <input checked="" type="checkbox"/>					

Form **1120-REIT** (2011)
☒ **RECAPTURE TAXES FROM:** ☒ **INDIAN EMPLOYMENT CREDIT** ☒ **QUALIFIED ELECTRIC VEHICLE CREDIT**
☒ **F8865-IND**☒ **NUM-F8865**

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

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

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

Department of the Treasury
Internal Revenue Service

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

2011

▶ See separate instructions.

A Year of RIC status election	Please type or print	Name of fund	C Employer identification number	
		Number, street, and room or suite no. (If a P.O. box, see instructions.)		D Total assets (see instructions)
		City or town, state, and ZIP code		
B Date fund was established (see instructions)			\$	

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

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

Part I—Investment Company Taxable Income (see instructions) **SOI INDUSTRY CODE** **PBA CODE**

Income	1 Dividends	1		
	2 Interest	2		
	3 Net foreign currency gain or (loss) from section 988 transactions (attach schedule)	3		
	4 Payments with respect to securities loans	4		
	5 Excess of net short-term capital gain over net long-term capital loss from Schedule D (Form 1120), line 12 (attach Schedule D (Form 1120))	5		
	6 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6		
	7 Other income (see instructions—attach schedule)	7		
	8 Total income. Add lines 1 through 7	8		
Deductions (see instructions)	9 Compensation of officers (attach Form 1125-E)	9		
	10 Salaries and wages (less employment credits)	10		
	11 Rents	11		
	12 Taxes and licenses	12		
	13 Interest	13		
	14 Depreciation (attach Form 4562)	14		
	15 Advertising	15		
	16 Registration fees	16		
	17 Insurance	17		
	18 Accounting and legal services	18		
	19 Management and investment advisory fees	19		
	20 Transfer agency, shareholder servicing, and custodian fees and expenses	20		
	21 Reports to shareholders TOTAL AMORTIZATION DEDUCTION ADJUSTMENT	21		
	22 Other deductions (see instructions—attach schedule)	22		
	23 Total deductions. Add lines 9 through 22	23		
	24 Taxable income before deduction for dividends paid. Subtract line 23 from line 8	24		
	25 Less: Deduction for dividends paid (Schedule A, line 8a)	25		
Tax and Payments	26 Investment company taxable income. Subtract line 25 from line 24	26		
	27 Total tax (Schedule J, line 7)	27		
	28a 2010 overpayment credited to 2011	28a		
	b 2011 estimated tax payments	28b		
	c Less 2011 refund applied for on Form 4466	28c		
	e Tax deposited with Form 7004	28e		
	f Credit for tax paid on undistributed capital gains (attach Form 2439)	28f		
	g Credit for federal tax paid on fuels (attach Form 4136)	28g		
	h Refundable credits from Form 3800, line 17c, and Form 8827, line 8c	28h		
	28i	28i		
	29 Estimated tax penalty (see instructions). Check if Form 2220 is attached TAX PAYMENT ADJUSTMENT	29		
	30 Amount owed. If line 28i is smaller than the total of lines 27 and 29, enter amount owed	30		
	31 Overpayment. If line 28i is larger than the total of lines 27 and 29, enter amount overpaid	31		
	32 Enter amount from line 31: Credited to 2012 estimated tax Refunded	32		

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.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64140B

Form **1120-RIC** (2011)

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

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

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

	(a) Ordinary dividends	(b) Capital gain dividends
1 Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends deemed paid in the preceding tax year under section 852(b)(7) or 855(a), or deficiency dividends as defined in section 860(f)	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	
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

Schedule J Tax Computation (see instructions)

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

Form **1120-RIC** (2011)
☐ RECAPTURE TAXES FROM LINE 6 "OTHER" : ☐ INDIAN EMPLOYMENT CREDIT ☐ QUALIFIED ELECTRIC VEHICLE CREDIT

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 ▶
☒ EIN ☒ NAME
- 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. ▶ \$
- 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 ▶

Form **1120-RIC** (2011)☒ **F8865-IND** ☒ **NUM-F8865**

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

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

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
			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)

Form 1120S	<div style="display: flex; justify-content: space-around;"> MERGE EIN PRIOR YEAR EIN </div> <h2 style="margin: 0;">U.S. Income Tax Return for an S Corporation</h2> <p style="margin: 0; font-size: small;">▶ 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.</p>	OMB No. 1545-0130 <div style="font-size: 2em; font-weight: bold;">2011</div>
Department of the Treasury Internal Revenue Service		
For calendar year 2011 or tax year beginning , 2011, ending , 20		
A S election effective date 	TYPE OR PRINT Name Number, street, and room or suite no. If a P.O. box, see instructions. City or town, state, and ZIP code	D Employer identification number E Date incorporated F Total assets (see instructions) \$
B Business activity code number (see instructions)		
C Check if Sch. M-3 attached		
G Is the corporation electing to be an S corporation beginning with this tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach Form 2553 if not already filed		
H Check if: (1) <input type="checkbox"/> Final return (2) Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> 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 <u>only</u> 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 (see instructions). 1a 	
	b Gross receipts or sales not reported on line 1a (see instructions). 1b 	
	c Total. Add lines 1a and 1b. 1c 	
	d Returns and allowances plus any other adjustments (see instructions) 1d 	
	e Subtract line 1d from line 1c. 1e 	
	2 Cost of goods sold (attach Form 1125-A). 2 	
Deductions (see instructions for limitations)	3 Gross profit. Subtract line 2 from line 1e. 3 	
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797). 4 	
	5 Other income (loss) (see instructions—attach statement) INCOME ADJUSTMENT 5 	
	6 Total income (loss). Add lines 3 through 5. STORED GENERATED TOTAL RECEIPTS ▶ 6 	
	7 Compensation of officers. 7 	
	8 Salaries and wages (less employment credits). 8 	
	9 Repairs and maintenance. 9 	
	10 Bad debts. 10 	
	11 Rents. 11 	
	12 Taxes and licenses. 12 	
	13 Interest. 13 	
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562). 14 	
	15 Depletion (Do not deduct oil and gas depletion.) 15 	
	16 Advertising. ESOP DIVIDENDS 16 	
	Tax and Payments	17 Pension, profit-sharing, etc., plans. 17
18 Employee benefit programs. 18 		
19 Other deductions (attach statement) TOTAL AMORTIZATION DEDUCTION ADJUSTMENT 19 		
20 Total deductions. Add lines 7 through 19. ▶ 20 		
21 Ordinary business income (loss). Subtract line 20 from line 6. 21 		
22a Excess net passive income or LIFO recapture tax (see instructions). 22a 		
b Tax from Schedule D (Form 1120S). INCOME TAX ADJUSTMENT. 22b 		
c Add lines 22a and 22b (see instructions for additional taxes). 22c 		
23a 2011 estimated tax payments and 2010 overpayment credited to 2011. 23a 		
b Tax deposited with Form 7004. 23b 		
c Credit for federal tax paid on fuels (attach Form 4136). 23c 		
d Add lines 23a through 23c. ADJ. TO TAX DUE 23d 		
24 Estimated tax penalty (see instructions). Check if Form 2220 is attached. ▶ <input type="checkbox"/> 24 		
25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed. 25 		
26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid. 26 		
27 Enter amount from line 26 Credited to 2012 estimated tax ▶ Refunded ▶ 27 		
Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
<div style="display: flex; justify-content: space-between;"> <div> Signature Preparer's name Print/Type preparer's name </div> <div> Date Title </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div> Paid Preparer Use Only Firm's name ▶ Firm's address ▶ </div> <div> Preparer's signature Firm's EIN ▶ Phone no. </div> <div> Check <input type="checkbox"/> if self-employed PTIN </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div> For Paperwork Reduction Act Notice, see separate instructions. </div> <div> Cat. No. 11510H </div> <div> Form 1120S (2011) </div> </div>		

Schedule B Other Information (see instructions)		SOI INDUSTRY CODE	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) ▶ \$			
7	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$			
8	Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1			
9	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions			
10a	Did the corporation make any payments in 2011 that would require it to file Form(s) 1099 (see instructions)?			
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	
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a		
b Collectibles (28%) gain (loss)	8b		
c Unrecaptured section 1250 gain (attach statement)	8c		
9 Net section 1231 gain (loss) (attach Form 4797)	9		
10 Other income (loss) (see instructions) Type ▶	10		

Form **1120S** (2011)

Shareholders' Pro Rata Share Items (continued)		Total amount	
Deductions	11 Section 179 deduction (<i>attach Form 4562</i>)	11	
	12a Contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
	d Other deductions (<i>see instructions</i>) Type ▶	12d	
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (<i>attach Form 3468</i>)	13c	
	d Other rental real estate credits (<i>see instructions</i>) Type ▶	13d	
	e Other rental credits (<i>see instructions</i>) Type ▶	13e	
	f Alcohol and cellulosic biofuel fuels credit (<i>attach Form 6478</i>)	13f	
	g Other credits (<i>see instructions</i>) Type ▶	13g	
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	<i>Foreign gross income sourced at corporate level</i>		
	d Passive category	14d	
	e General category	14e	
	f Other (<i>attach statement</i>)	14f	
	<i>Deductions allocated and apportioned at shareholder level</i>		
	g Interest expense	14g	
	h Other	14h	
	<i>Deductions allocated and apportioned at corporate level to foreign source income</i>		
	i Passive category	14i	
	j General category	14j	
	k Other (<i>attach statement</i>)	14k	
<i>Other information</i>			
l Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l		
m Reduction in taxes available for credit (<i>attach statement</i>)	14m		
n Other foreign tax information (<i>attach statement</i>)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (<i>attach statement</i>)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Distributions (<i>attach statement if required</i>) (<i>see instructions</i>)	16d	
	e Repayment of loans from shareholders	16e	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	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	

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

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

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

1	Net income (loss) per books		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)		a	Tax-exempt interest \$	
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 \$		a	Depreciation \$	
b	Travel and entertainment \$		7	Add lines 5 and 6	
4	Add lines 1 through 3		8	Income (loss) (Schedule K, line 18). Line 4 less line 7	

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		
8	Balance at end of tax year. Subtract line 7 from line 6		

**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	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
3	Short-term capital gain or (loss) from like-kind exchanges from Form 8824				3
4	Combine lines 1 through 3 in column (f)				4
5	Tax on short-term capital gain included on line 21 below				5 ()
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

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	Long-term capital gain or (loss) from like-kind exchanges from Form 8824				9
10	Capital gain distributions				10
11	Combine lines 7 through 10 in column (f)				11
12	Tax on long-term capital gain included on line 21 below				12 ()
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

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

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

Cat. No. 11516V

Schedule D (Form 1120S) 2011

**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**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 %

For IRS Use Only

A
B
C
D
E
F
G
H
I
J
K
L
M
N
O
P **Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		See "For IRS Use ONLY" section for more detail.
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties	B	<input type="text"/>
7	Net short-term capital gain (loss)	C	
8a	Net long-term capital gain (loss)	D	
8b	Collectibles (28%) gain (loss)	E	
8c	Unrecaptured section 1250 gain	F	
9	Net section 1231 gain (loss)	G	
10	Other income (loss)	H	
A		15	Alternative minimum tax (AMT) items
B		A	<input type="text"/>
C		B	<input type="text"/>
D		C	<input type="text"/>
E		D	<input type="text"/>
		E	<input type="text"/>
		F	<input type="text"/>
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions	A	<input type="text"/>
A		B	<input type="text"/>
B		C	<input type="text"/>
C		D	<input type="text"/>
D		E	<input type="text"/>
E		F	<input type="text"/>
F		G	<input type="text"/>
G		H	<input type="text"/>
H		17	Other information
I		A	<input type="text"/>
J		B	
K		C	
L		D	
M		E	
N		F	
O		G	
P		H	
Q		I	
R		J	
S	See attached statement for additional information.		

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

Schedule K-1 (Form 1120S) 2011

Schedule K-1 (Form 1120S) 2011

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

- 1. Ordinary business income (loss).** Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:

	<i>Report on</i>
Passive loss	See the Shareholder's Instructions
Passive income	Schedule E, line 28, column (g)
Nonpassive loss	Schedule E, line 28, column (h)
Nonpassive income	Schedule E, line 28, column (i)

- 2. Net rental real estate income (loss)** See the Shareholder's Instructions

3. Other net rental income (loss)

Net income	Schedule E, line 28, column (g)
Net loss	See the Shareholder's Instructions

4. Interest income

Form 1040, line 8a

5a. Ordinary dividends

Form 1040, line 9a

5b. Qualified dividends

Form 1040, line 9b

6. Royalties

Schedule E, line 3b

7. Net short-term capital gain (loss)

Schedule D, line 5

8a. Net long-term capital gain (loss)

Schedule D, line 12

8b. Collectibles (28%) gain (loss)

28% Rate Gain Worksheet, line 4
(Schedule D instructions)

8c. Unrecaptured section 1250 gain

See the Shareholder's Instructions

9. Net section 1231 gain (loss)

See the Shareholder's Instructions

10. Other income (loss)

Code

A Other portfolio income (loss)	See the Shareholder's Instructions
B Involuntary conversions	See the Shareholder's Instructions
C Sec. 1256 contracts & straddles	Form 6781, line 1
D Mining exploration costs recapture	See Pub. 535
E Other income (loss)	See the Shareholder's Instructions

11. Section 179 deduction

See the Shareholder's Instructions

12. Other deductions

A Cash contributions (50%)	} See the Shareholder's Instructions
B Cash contributions (30%)	
C Noncash contributions (50%)	
D Noncash contributions (30%)	
E Capital gain property to a 50% organization (30%)	
F Capital gain property (20%)	}
G Contributions (100%)	
H Investment interest expense	Form 4952, line 1
I Deductions—royalty income	Schedule E, line 19
J Section 59(e)(2) expenditures	See the Shareholder's Instructions
K Deductions—portfolio (2% floor)	Schedule A, line 23
L Deductions—portfolio (other)	Schedule A, line 28
M Preproductive period expenses	See the Shareholder's Instructions
N Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions
O Reforestation expense deduction	See the Shareholder's Instructions
P Domestic production activities information	See Form 8903 instructions
Q Qualified production activities income	Form 8903, line 7b
R Employer's Form W-2 wages	Form 8903, line 17
S Other deductions	See the Shareholder's Instructions

13. Credits

A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	} See the Shareholder's Instructions
B Low-income housing credit (other) from pre-2008 buildings	
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings	
D Low-income housing credit (other) from post-2007 buildings	
E Qualified rehabilitation expenditures (rental real estate)	
F Other rental real estate credits	}
G Other rental credits	
H Undistributed capital gains credit	Form 1040, line 71, box a
I Alcohol and cellulosic biofuel fuels credit	} See the Shareholder's Instructions
J Work opportunity credit	
K Disabled access credit	
L Empowerment zone and renewal community employment credit	

Code

M Credit for increasing research activities	} See the Shareholder's Instructions
N Credit for employer social security and Medicare taxes	
O Backup withholding	
P Other credits	

14. Foreign transactions

A Name of country or U.S. possession	} Form 1116, Part I
B Gross income from all sources	
C Gross income sourced at shareholder level	

Foreign gross income sourced at corporate level

D Passive category	} Form 1116, Part I
E General category	
F Other	

Deductions allocated and apportioned at shareholder level

G Interest expense	Form 1116, Part I
H Other	Form 1116, Part I

Deductions allocated and apportioned at corporate level to foreign source income

I Passive category	} Form 1116, Part I
J General category	
K Other	

Other information

L Total foreign taxes paid	Form 1116, Part II
M Total foreign taxes accrued	Form 1116, Part II
N Reduction in taxes available for credit	Form 1116, line 12
O Foreign trading gross receipts	Form 8873
P Extraterritorial income exclusion	Form 8873
Q Other foreign transactions	See the Shareholder's Instructions

15. Alternative minimum tax (AMT) items

A Post-1986 depreciation adjustment	} See the Shareholder's Instructions and the Instructions for Form 6251
B Adjusted gain or loss	
C Depletion (other than oil & gas)	
D Oil, gas, & geothermal—gross income	
E Oil, gas, & geothermal—deductions	
F Other AMT items	

16. Items affecting shareholder basis

A Tax-exempt interest income	Form 1040, line 8b
B Other tax-exempt income	} See the Shareholder's Instructions
C Nondeductible expenses	
D Distributions	
E Repayment of loans from shareholders	

17. Other information

A Investment income	Form 4952, line 4a
B Investment expenses	Form 4952, line 5
C Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions
D Basis of energy property	See the Shareholder's Instructions
E Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
F Recapture of low-income housing credit (other)	Form 8611, line 8
G Recapture of investment credit	See Form 4255
H Recapture of other credits	See the Shareholder's Instructions
I Look-back interest—completed long-term contracts	See Form 8697
J Look-back interest—income forecast method	See Form 8866
K Dispositions of property with section 179 deductions	} See the Shareholder's Instructions
L Recapture of section 179 deduction	
M Section 453(l)(3) information	
N Section 453A(c) information	
O Section 1260(b) information	
P Interest allocable to production expenditures	
Q CCF nonqualified withdrawals	
R Depletion information—oil and gas	
S Amortization of reforestation costs	
T Section 108(i) information	
U Other information	

SCHEDULE M-3
(Form 1120S)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0130

2011

Name of corporation

Employer identification number

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

b Indicate accounting standard used for line 4a (see instructions):

- (1) ☐ GAAP (2) ☐ IFRS
(3) ☐ Tax-basis (4) ☐ Other (specify)

5 a 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

6 a 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

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

7a

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

7b

c Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (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

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

10

11 Net income (loss) per income statement of the corporation. Combine lines 4 through 10

11

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:

- 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

Total Assets	Total Liabilities
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

Name of corporation

Employer identification number

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

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations (attach schedule)				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions (attach schedule)				
4 Gross foreign distributions previously taxed (attach schedule)				
5 Income (loss) from equity method U.S. corporations (attach schedule)				
6 U.S. dividends not eliminated in tax consolidation				
7 Income (loss) from U.S. partnerships (attach schedule)				
8 Income (loss) from foreign partnerships (attach schedule)				
9 Income (loss) from other pass-through entities (attach schedule)				
10 Items relating to reportable transactions (attach details)				
11 Interest income (attach Form 8916-A)				
12 Total accrual to cash adjustment				
13 Hedging transactions				
14 Mark-to-market income (loss)				
15 Cost of goods sold (attach Form 8916-A)	()			()
16 Sale versus lease (for sellers and/or lessors)				
17 Section 481(a) adjustments				
18 Unearned/deferred revenue				
19 Income recognition from long-term contracts				
20 Original issue discount and other imputed interest				
21a 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				
22 Other income (loss) items with differences (attach schedule)				
23 Total income (loss) items. Combine lines 1 through 22				
24 Total expense/deduction items (from Part III, line 32)				
25 Other items with no differences				
26 Reconciliation totals. Combine lines 23 through 25				

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.

☐ M-3 BOOK ADJUSTMENT ☐ M-3 TEMPORARY ADJUSTMENT
☐ M-3 PERMANENT ADJUSTMENT ☐ M-3 RETURN ADJUSTMENT

Schedule M-3 (Form 1120S) 2011

Name of corporation

Employer identification number

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

Expense/Deduction Items		(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense				
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	Equity-based compensation				
8	Meals and entertainment				
9	Fines and penalties				
10	Judgments, damages, awards, and similar costs				
11	Pension and profit-sharing				
12	Other post-retirement benefits				
13	Deferred compensation				
14	Charitable contribution of cash and tangible property				
15	Charitable contribution of intangible property				
16	Current year acquisition or reorganization investment banking fees				
17	Current year acquisition or reorganization legal and accounting fees				
18	Current year acquisition/reorganization other costs				
19	Amortization/impairment of goodwill				
20	Amortization of acquisition, reorganization, and start-up costs				
21	Other amortization or impairment write-offs				
22	Section 198 environmental remediation costs				
23a	Depletion—Oil & Gas				
b	Depletion—Other than Oil & Gas				
24	Depreciation				
25	Bad debt expense				
26	Interest expense (attach Form 8916-A)				
27	Corporate owned life insurance premiums				
28	Purchase versus lease (for purchasers and/or lessees)				
29	Research and development costs				
30	Section 118 exclusion (attach schedule)				
31	Other expense/deduction items with differences (attach schedule)				
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				

Schedule M-3 (Form 1120S) 2011

Form
1118
(Rev. December 2009)
Department of the Treasury
Internal Revenue Service

Foreign Tax Credit—Corporations

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

OMB No. 1545-0122

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

Employer identification number

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

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

Schedule A **Income or (Loss) Before Adjustments** (Report all amounts in U.S. dollars. See **Specific Instructions**.)

	1. Foreign Country or U.S. Possession (Enter two-letter code; see instructions. Use a separate line for each.) *	Gross Income or (Loss) From Sources Outside the United States (<i>INCLUDE</i> Foreign Branch Gross Income here <i>and</i> on Schedule F)									
		2. Deemed Dividends (see instructions)		3. Other Dividends		4. Interest	5. Gross Rents, Royalties, and License Fees	6. Gross Income From Performance of Services	7. Other (attach schedule)	8. Total (add columns 2(a) through 7)	
		(a) Exclude gross-up	(b) Gross-up (sec. 78)	(a) Exclude gross-up	(b) Gross-up (sec. 78)						
A											
B											
C											
D											
E											
F											
Totals (add lines A through F)											

* For section 863(b) income, NOLs, income from RICs, and high-taxed income, use a single line (see instructions).

Deductions (INCLUDE Foreign Branch Deductions here and on Schedule F)							13. Total Income or (Loss) Before Adjustments (subtract column 12 from column 8)
9. Definitely Allocable Deductions				10. Apportioned Share of Deductions Not Definitely Allocable (enter amount from applicable line of Schedule H, Part II, column (d))	11. Net Operating Loss Deduction	12. Total Deductions (add columns 9(e) through 11)	
Rental, Royalty, and Licensing Expenses		(c) Expenses Related to Gross Income From Performance of Services	(d) Other Definitely Allocable Deductions				(e) Total Definitely Allocable Deductions (add columns 9(a) through 9(d))
(a) Depreciation, Depletion, and Amortization	(b) Other Expenses						
A							
B							
C							
D							
E							
F							
Totals							

For Paperwork Reduction Act Notice, see separate instructions.

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

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

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

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

Part III—Summary of Separate Credits (Enter amounts from Part II, line 12 for **each** applicable category of income. **Do not** include taxes paid to sanctioned countries.)

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

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

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

(December 2011)

Department of the Treasury
Internal Revenue Service**Cost of Goods Sold**

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

OMB No. 1545-XXXX

Name

Employer identification number

1	Inventory at beginning of year	ADJUSTMENT TO BEGINNING INVENTORIES	1		
2	Purchases	ADJUSTMENT TO PURCHASES	2		
3	Cost of labor		3		
4	Additional section 263A costs (attach schedule)		4		
5	Other costs (attach schedule)		5		
6	Total. Add lines 1 through 5		6		
7	Inventory at end of year		7		
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		

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ► _____

b Check if there was a writedown of subnormal goods ► ☐

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

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** ☐

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

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 55988R

Form **1125-A** (12-2011)

SEPARATE ALLOCATION FIELDS FOR: ☐ COMPENSATION OF OFFICERS ☐ BAD DEBTS ☐ TAXES ☐ INTEREST PAID ☐ RENTS ☐ ESOP DIV.

☐ INTANGIBLE DRILLING COSTS: ☐ PRODUCTIVE WELLS ☐ NON-PRODUCTIVE WELLS ☐ UNIDENTIFIED OR AMORTIZED ☐ NET DEPRECIATION

☐ CONTRIBUTIONS ☐ DEPLETION ☐ PENSIONS, ETC. ☐ EMPLOYEE BENEFITS ☐ TOTAL AMORTIZATION ☐ ADVERTISING

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

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	[REDACTED]	%	%	%	[REDACTED]
	[REDACTED]	%	%	%	[REDACTED]
	[REDACTED]	%	%	%	[REDACTED]
	[REDACTED]	%	%	%	[REDACTED]
	[REDACTED]	%	%	%	[REDACTED]
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
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		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2 Total compensation of officers				2	
3 Compensation of officers claimed on Form 1125-A or elsewhere on return				3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return				4	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 55989C

Form **1125-E** (12-2011)

Investment Credit

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

OMB No. 1545-0155

2011

Attachment
Sequence No. **174**

Name(s) shown on return

Identifying number

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		
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		
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		
8 Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project \$ _____ × 50% (.50)	8		
9 Enter the applicable unused investment credit from cooperatives (see instructions)	9		
10 Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a	10		

Part III Rehabilitation Credit and Energy Credit

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2011)

Part III Rehabilitation Credit and Energy Credit (continued)

i	Certified historic structures affected by a Midwestern disaster	\$ [REDACTED] × 26% (.26)	11i	[REDACTED]	
j	Other certified historic structures	\$ [REDACTED] × 20% (.20)	11j	[REDACTED]	
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	[REDACTED]	
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)	\$ [REDACTED] × 10% (.10)	12a	[REDACTED]	
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)	\$ [REDACTED] × 30% (.30)	12b	[REDACTED]	
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	\$ [REDACTED] × 30% (.30)	12c		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ [REDACTED]	× \$1,000	12d		
e	Enter the lesser of line 12c or line 12d		12e		
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	\$ [REDACTED] × 30% (.30)	12f	[REDACTED]	
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ [REDACTED]	× \$3,000	12g	[REDACTED]	
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	\$ [REDACTED] × 10% (.10)	12i	[REDACTED]	
j	Kilowatt capacity of property on line 12i ▶ [REDACTED]	× \$200	12j	[REDACTED]	
k	Enter the lesser of line 12i or line 12j		12k		

Form **3468** (2011)

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	
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	
n	Multiply line 12l by line 12m	12n	
Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ × 30% (.30)	12o	
p	Enter the smaller of line 12o or \$4,000	12p	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ × 30% (.30)	12q	
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	
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	

Form **3468** (2011)

General Business Credit

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

OMB No. 1545-0895

2011
Attachment
Sequence No. **22**

Name(s) shown on return

Identifying number



















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		
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		
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		
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		

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		
10a	Foreign tax credit	10a		
b	Personal credits from Form 1040 or 1040NR (see instructions)	10b		
c	Add lines 10a and 10b	10c		
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a	11		
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12		
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13		
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		
15	Enter the greater of line 13 or line 14	15		
16a	Subtract line 15 from line 11. If zero or less, enter -0-	16a		
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit (see instructions)	16b		
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		
25	Add lines 22 and 24	25		
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26		
27	Subtract line 13 from line 11. If zero or less, enter -0-	27		
28	Add lines 17b and 26	28		
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		
31	Enter the total eligible small business credit from line 6 of all Parts III with box E checked	31		
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		
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		
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		
37	Enter the smaller of line 29 or line 36	37		
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		

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	
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 **3800** (2011)

Y-EPZONE-CD

CLEAR DESCRIPTION CODE

Form **4562**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2011Attachment
Sequence No. **179**

Business or activity to which this form relates

Identifying number

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
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	
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	
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	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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	
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"/> <input checked="" type="checkbox"/> ▶ <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	50-YEAR PROPERTY BASIS AMOUNT
19a 3-year property							
b 5-year property							
c 7-year property							
d 10-year property							
e 15-year property							
f 20-year property							
g 25-year property			25 yrs.		S/L		
h Residential rental property			27.5 yrs.	MM	S/L		
i Nonresidential real property			39 yrs.	MM	S/L		
				MM	S/L		

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative 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	50-YEAR PROPERTY BASIS AMOUNT
20a Class life					S/L		
b 12-year			12 yrs.		S/L		
c 40-year			40 yrs.	MM	S/L		

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
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	
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	

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

Section B—Information on Use of Vehicles

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

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

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions):					
43 Amortization of costs that began before your 2011 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Alternative Minimum Tax—Corporations

OMB No. 1545-0175

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

2011

Name	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	
2 Adjustments and preferences:		
a Depreciation of post-1986 property	2a	
b Amortization of certified pollution control facilities.	2b	
c Amortization of mining exploration and development costs	2c	
d Amortization of circulation expenditures (personal holding companies only)	2d	
e Adjusted gain or loss	2e	
f Long-term contracts	2f	
g Merchant marine capital construction funds.	2g	
h Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2h	
i Tax shelter farm activities (personal service corporations only)	2i	
j Passive activities (closely held corporations and personal service corporations only)	2j	
k Loss limitations	2k	
l Depletion	2l	
m Tax-exempt interest income from specified private activity bonds	2m	
n Intangible drilling costs	2n	
o Other adjustments and preferences	2o	
3 Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o.	3	
4 Adjusted current earnings (ACE) adjustment:		
a ACE from line 10 of the ACE worksheet in the instructions	4a	
b Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions).	4b	
c Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c	
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	
e ACE adjustment. <div style="display: flex; align-items: center;"> <div style="flex: 1;"> <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 </div> <div style="font-size: 3em; margin: 0 10px;">}</div> <div style="flex: 1;"></div> </div>	4e	
5 Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	5	
6 Alternative tax net operating loss deduction (see instructions).	6	
7 Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions	7	
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	
b Multiply line 8a by 25% (.25).	8b	
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	
9 Subtract line 8c from line 7. If zero or less, enter -0-	9	
10 Multiply line 9 by 20% (.20)	10	
11 Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)	11	
12 Tentative minimum tax. Subtract line 11 from line 10.	12	
13 Regular tax liability before applying all credits except the foreign tax credit sec.38(c)(2)Adj.	13	
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	

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))
 ► Attach to your tax return. ► See separate instructions.

OMB No. 1545-0184

2011
 Attachment
 Sequence No. **27**

Identifying number

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 [REDACTED]

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)
							[REDACTED]
							[REDACTED]
3	Gain, if any, from Form 4684, line 39						3 [REDACTED]
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4 [REDACTED]
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5 [REDACTED]
6	Gain, if any, from line 32, from other than casualty or theft.						6 [REDACTED]
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: [REDACTED] PART I ADJUSTMENT						7 [REDACTED]
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							[REDACTED]
8	Nonrecaptured net section 1231 losses from prior years (see instructions)						8 [REDACTED]
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 [REDACTED]

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):

						[REDACTED]
						[REDACTED]
11	Loss, if any, from line 7					11 [REDACTED]
12	Gain, if any, from line 7 or amount from line 8, if applicable					12 [REDACTED]
13	Gain, if any, from line 31					13 [REDACTED]
14	Net gain or (loss) from Form 4684, lines 31 and 38a					14 [REDACTED]
15	Ordinary gain from installment sales from Form 6252, line 25 or 36					15 [REDACTED]
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.					16 [REDACTED]
17	Combine lines 10 through 16 [REDACTED] PART II ADJUSTMENT					17 [REDACTED]
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:					[REDACTED]
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 [REDACTED]
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 [REDACTED]

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13086I

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			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable.	22	SECTION 1245 PROPERTY	ALL OTHER PROPERTY	UNDETER- MINED PROPERTY
23	Adjusted basis. Subtract line 22 from line 21.	23			
24	Total gain. Subtract line 23 from line 20	24			
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-B**
(December 2010)Department of the Treasury
Internal Revenue Service**New Hire Retention Credit**► **Attach to your tax return.**► **Use Part II to list additional retained workers.**

OMB No. 1545-XXXX

Attachment
Sequence No. **77B**

Name(s) shown on return

Identifying number

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

Part I New Hire Retention Credit for Retained Workers

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

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		

Work Opportunity Credit

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ × 25% (.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ × 40% (.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ × 50% (.50)	1c	
	TOTAL QUALIFIED WAGES		
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	
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	
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

Alcohol and Cellulosic Biofuel Fuels Credit▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

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		
2 Alcohol 190 proof or greater and alcohol 190 proof or greater in fuel mixtures sold or used before 2012	2		
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		
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		
8 Alcohol and cellulosic biofuel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	8		
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		
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.
- Credit carryforwards, carrybacks, and passive activity limitations are no longer reported on this form; instead, they must be reported on Form 3800, General Business Credit.

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, General Business Credit.

Credit for Increasing Research Activities

► Attach to your tax return.

Name(s) shown on return

Identifying number

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

1	Certain amounts paid or incurred to energy consortia (see instructions)					1		
2	Basic research payments to qualified organizations (see instructions)	2						
3	Qualified organization base period amount	3						
4	Subtract line 3 from line 2. If zero or less, enter -0-					4		
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5						
6	Cost of supplies	6						
7	Rental or lease costs of computers (see instructions)	7						
8	Enter the applicable percentage of contract research expenses (see instructions)	8						
9	Total qualified research expenses. Add lines 5 through 8	9						
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10				%		
11	Enter average annual gross receipts (see instructions)	11						
12	Multiply line 11 by the percentage on line 10	12						
13	Subtract line 12 from line 9. If zero or less, enter -0-	13						
14	Multiply line 9 by 50% (.50)	14						
15	Enter the smaller of line 13 or line 14					15		
16	Add lines 1, 4, and 15					16		
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		

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13700H

Form **6765** (2011)

Section B—Alternative Simplified Credit (continued)

33	Add lines 23 and 32	33		
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		

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		
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36		
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37		
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		
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		

Form **6765** (2011)

Low-Income Housing Credit

OMB No. 1545-0984

► **Attach to your tax return.**

Attachment
Sequence No. **36a**

Name(s) shown on return

Identifying number

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008	►		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.			
	(i)	(ii)	(iii)	(iv)
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)			3
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts			4
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
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
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.			11
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
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)

Name as shown on return	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)

Part II Original Statement of Assets Transferred		
4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Class IV	\$	\$
Class V	\$	\$
Class VI and VII	\$	\$
Total	\$	\$

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.

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

Identifying number

Part I Compliance Information

- A** Building identification number (BIN) ►
- B** This Form 8609-A is for (check the box) ► a newly constructed or existing building ☐
section 42(e) rehabilitation expenditures ☐
- 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.

Yes	No

Part II Computation of Credit

- 1** Eligible basis of building
- 2** Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions)
- 3** Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)
- 4** Part-year adjustment for disposition or acquisition during the tax year
- 5** Credit percentage
- 6** Multiply line 3 or line 4 by the percentage on line 5
- 7** Additions to qualified basis, if any
- 8** Part-year adjustment for disposition or acquisition during the tax year
- 9** Credit percentage. Enter one-third of the percentage on line 5
- 10** Multiply line 7 or line 8 by the percentage on line 9
- 11** Section 42(f)(3)(B) modification
- 12** Add lines 10 and 11
- 13** Credit for building before line 14 reduction. Subtract line 12 from line 6
- 14** Disallowed credit due to federal grants (see instructions)
- 15** Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b
- 16** Taxpayer's proportionate share of credit for the year (see instructions)
- 17** Adjustments for deferred first-year credit (see instructions)
- 18** Taxpayer's credit. Combine lines 16 and 17. Enter here and on Form 8586 (see instructions)

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18		

For Paperwork Reduction Act Notice, see separate instructions.

Cat No. 38841T

Form 8609-A (Rev. 12-2008)

Recapture of Low-Income Housing Credit

OMB No. 1545-1035

► **Attach to your return.**

Note: Complete a separate Form 8611 for each building to which recapture applies.

Attachment
Sequence No. **90**

A Name(s) shown on return		B Identifying number
C Address of building (as shown on Form 8609)	D Building identification number (BIN)	E Date placed in service (from Form 8609)
F If building is financed in whole or part with tax-exempt bonds, see instructions and furnish: (1) Issuer's name		(2) Date of issue
(3) Name of issue		(4) CUSIP number

Note: Skip lines 1–7 and go to line 8 if recapture is passed through from a flow-through entity (partnership, S corporation, estate, or trust).

1 Enter total credits reported on Form 8586 in prior years for this building	1		
2 Credits included on line 1 attributable to additions to qualified basis (see instructions) . . .	2		
3 Credits subject to recapture. Subtract line 2 from line 1	3		
4 Credit recapture percentage (see instructions)	4		.
5 Accelerated portion of credit. Multiply line 3 by line 4	5		
6 Percentage decrease in qualified basis. Express as a decimal amount carried out to at least 3 places (see instructions)	6		.
7 Amount of accelerated portion recaptured (see instructions if prior recapture on building). Multiply line 5 by line 6. Section 42(j)(5) partnerships, go to line 16. All other flow-through entities (except electing large partnerships), enter the result here and enter each recipient's share in the appropriate box of Schedule K-1. Generally, flow-through entities other than electing large partnerships will stop here. (Note: An estate or trust enters on line 8 only its share of recapture amount attributable to the credit amount reported on its Form 8586.)	7		
8 Enter recapture amount from flow-through entity (see Note above)	8		
9 Enter the unused portion of the accelerated amount from line 7 (see instructions)	9		
10 Net recapture. Subtract line 9 from line 7 or line 8. If less than zero, enter -0-	10		
11 Enter interest on the line 10 recapture amount (see instructions)	11		
12 Total amount subject to recapture. Add lines 10 and 11	12		
13 Unused credits attributable to this building reduced by the accelerated portion included on line 9 (see instructions)	13		
14 Recapture tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter the result here and on the appropriate line of your tax return (see instructions). If more than one Form 8611 is filed, add the line 14 amounts from all forms and enter the total on the appropriate line of your return. Electing large partnerships, see instructions	14		SECONDARY REFERENCE
15 Carryforward of the low-income housing credit attributable to this building. Subtract line 12 from line 13. If zero or less, enter -0- (see instructions)	15		

Only Section 42(j)(5) partnerships need to complete lines 16 and 17.

16 Enter interest on the line 7 recapture amount (see instructions)	16		
17 Total recapture. Add lines 7 and 16 (see instructions)	17		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 63983Q

Form **8611** (Rev. 1-2011)

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

OMB No. 1545-1130

► Attach to tax return.

Name	Employer Identification Number
------	--------------------------------

Part I Special Loss Discount Amount

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

Part II Special Loss Discount Account (See instructions.)

4 Balance at the beginning of the year	-----	-----	-----	-----	-----
5 Additions—section 847(4) . . .	-----				
6 Subtractions—section 847(5) . .	-----	AMOUNTS TAKEN FROM ALL YEARS AVAILABLE			
7 Balance at the end of the year. Add lines 4 and 5 and subtract line 6 from the result	-----				

Part III Special Estimated Tax Payments (See instructions.)

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

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.

Orphan Drug Credit

► Attach to your tax return.

OMB No. 1545-1505

Attachment
Sequence No. **103**

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Qualified clinical testing expenses paid or incurred during the tax year (see instructions)	1		
2a	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2a		
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		
3	Orphan drug credit from partnerships, S corporations, estates, or trusts	3		
4	Add lines 2c and 3. Estates and trusts go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on the applicable line of Form 3800 (e.g., line 1h of the 2011 Form 3800)	4		
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)

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

▶ Attach to your tax return.

OMB No. 1545-1190

2011

Attachment
Sequence No. **109**

Name(s) shown on tax return

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 EXCHANGES

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			
13	Adjusted basis of other property given up	13			
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			
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			
16	FMV of like-kind property you received	16			
17	Add lines 15 and 16	17			
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			
19	Realized gain or (loss). Subtract line 18 from line 17	19			
20	Enter the smaller of line 15 or line 19, but not less than zero	20			
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21			
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			
23	Recognized gain. Add lines 21 and 22	23			
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions .	24			
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23 . .	25			

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

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

OMB No. 1545-1186

Name	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				

Rental Real Estate Income		Properties							
		A		B		C		D	
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							
16	Total expenses for each property. Add lines 3 through 15	16							
17	Income or (Loss) from each property. Subtract line 16 from line 2	17							
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a							
b	Total expenses. Add total expenses from line 16, columns A through H	18b	()				
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19							
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							
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							

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	
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							
16	Total expenses for each property. Add lines 3 through 15 . . .	16							
17	Income or (Loss) from each 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 (describe)

Disabled Access Credit

OMB No. 1545-1205

► **Attach to your tax return.**

Attachment
Sequence No. **86**

Name(s) shown on return	Identifying number
1 Total eligible access expenditures (see instructions)	1 
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 Disabled access credit from partnerships and S corporations	7 
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 

Department of the Treasury
Internal Revenue Service

► Attach to the corporation's tax return.

2011

Name	Employer identification number
1 Alternative minimum tax (AMT) for 2010. Enter the amount from line 14 of the 2010 Form 4626	1
2 Minimum tax credit carryforward from 2010. Enter the amount from line 9 of the 2010 Form 8827	2
3 Enter any 2010 unallowed qualified electric vehicle credit (see instructions)	3
4 Add lines 1, 2, and 3	4
5 Enter the corporation's 2011 regular income tax liability minus allowable tax credits (see instructions)	5
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
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
c Add lines 7a and 7b	7c
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
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
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
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

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.

Qualified Plug-in Electric and Electric Vehicle Credit▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

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		
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		

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: • 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	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: • 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		
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		

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.

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

► See separate instructions.

► Attach to your tax return.

OMB No. 1545-1362

2011

Attachment
Sequence No. **95**

Name(s) shown on return

Identifying number

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

1	Kilowatt-hours produced and sold (see instructions)	×	0.022	1		
2	Phaseout adjustment (see instructions)	\$	×	2		
3	Credit before reduction. Subtract line 2 from line 1			3		
Reduction for government grants, subsidized financing, and other credits:						
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)			4		
5	Total of additions to the capital account for the project for this and all prior tax years			5		
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places			6		
7	Multiply line 3 by line 6			7		
8	Subtract line 7 from line 3			8		
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts			9		
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1f			10		
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			11		
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1f			12		

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005

	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)			
13 Electricity produced at qualified facilities using:						
a Wind	13a	0.022				
b Closed-loop biomass	13b	0.022				
c Geothermal	13c	0.022				
d Solar	13d	0.022				
e Add column (c) of lines 13a through 13d and enter here				13e		
14 Electricity produced at qualified facilities using:						
a Open-loop biomass	14a	0.011				
b Small irrigation power	14b	0.011				
c Landfill gas	14c	0.011				
d Trash	14d	0.011				
e Hydropower	14e	0.011				
f Marine and hydrokinetic renewables	14f	0.011				
g Add column (c) of lines 14a through 14f and enter here				14g		
15 Add lines 13e and 14g				15		
16 Phaseout adjustment (see instructions)	\$	×		16		
17 Subtract line 16 from line 15				17		
Refined coal produced at a qualified refined coal production facility						
18 Tons produced and sold (see instructions)		×	\$6.33	18		
19 Phaseout adjustment (see instructions)	\$	×		19		
20 Subtract line 19 from line 18				20		
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		
23 Credit before reduction. Add lines 17, 20, 21, and 22				23		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 14954R

Form **8835** (2011)

Reduction for government grants, subsidized financing, and other credits:			
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	24	
25	Total of additions to the capital account for the project for this and all prior tax years	25	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	.
27	Multiply line 23 by the smaller of $\frac{1}{2}$ or line 26	27	
28	Subtract line 27 from line 23	28	
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29	
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	
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 (see instructions) .	32	

3335

Empowerment Zone and Renewal Community Employment Credit

► Attach to your tax return.

OMB No. 1545-1444

2011

Attachment
Sequence No. **99**

Name(s) shown on return

Identifying number

1	Enter the total qualified wages paid or incurred during calendar year 2011 only (see instructions)		
a	Qualified empowerment zone wages \$ [REDACTED] × 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	[REDACTED]
3	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	[REDACTED]
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	[REDACTED]
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)

Indian Employment Credit

OMB No. 1545-1417

2011Attachment
Sequence No. **113**

► Attach to your tax return.

Name(s) shown on return

Identifying number

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1		
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2		
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		
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		
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.

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	<div></div>	
2	Tips not subject to the credit provisions (see instructions)	2	<div></div>	
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	<div></div>	
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	<div></div>	

Biodiesel and Renewable Diesel Fuels Credit► **Attach to your tax return.**

OMB No. 1545-1924

2011Attachment
Sequence No. **141**

Name(s) shown on return

Identifying number

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* 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		
2 Agri-biodiesel	2		
3 Renewable diesel	3		
4 Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		
5 Agri-biodiesel included in a biodiesel mixture	5		
6 Renewable diesel included in a renewable diesel mixture	6		
7 Qualified agri-biodiesel production	7		
8 Add lines 1 through 7. Include this amount in your income for 2011 (see instructions)		8	
9 Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		9	
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	
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.

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

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

Signature of officer of parent corporation ▶	Title ▶	Date ▶
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New Markets Credit

OMB No. 1545-1804

► Attach to your tax return.

Attachment
Sequence No. **127**

Name(s) shown on return					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				%		
				%		
				%		
				%		
				%		
				%		
			Total Qualified Equity Investment			
2 New markets credit from partnerships and S corporations				2		
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		

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

OMB No. 1545-1810

Attachment
Sequence No. **130**

▶ **Attach to your tax return.**

Name(s) shown on return				Identifying number	
1	Qualified startup costs incurred during the tax year. Do not enter more than \$1,000	1	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>		
2	2	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>		
3	Credit for small employer pension plan startup costs from partnerships and S corporations . . .	3	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>		
4	Add lines 2 and 3	4	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>		
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	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>		

Credit for Employer-Provided Childcare Facilities and Services

► Attach to your tax return.

OMB No. 1545-1809

Attachment
Sequence No. **131**

Name(s) shown on return

Identifying number

1 Qualified childcare facility expenditures paid or incurred (see instructions)	1				
2 Enter 25% (.25) of line 1				2	
3 Qualified childcare resource and referral expenditures paid or incurred	3				
4 Enter 10% (.10) of line 3				4	
5 Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts (see instructions)				5	
6 Add lines 2, 4, and 5				6	
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	
8 Amount allocated to beneficiaries of the estate or trust (see instructions)				8	
9 Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800)				9	

Low Sulfur Diesel Fuel Production Credit

OMB No. 1545-1914

► Attach to your tax return.

Attachment
Sequence No. **142**

Name(s) shown on return

Identifying number

1	Low sulfur diesel fuel produced (in gallons)	1		
2	Multiply line 1 by \$.05	2		
3	Qualified costs limitation (see instructions)	3		
4	Total low sulfur diesel fuel production credits allowed for all prior tax years	4		
5	Subtract line 4 from line 3	5		
6	Enter the smaller of line 5 or line 2	6		
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		
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

OMB No. 1545-1984

Attachment
Sequence No. **143**

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

Name(s) as shown on return		Identifying number	
	(a) Oil-related production activities	(b) All activities	
1 Domestic production gross receipts (DPGR)	1		
2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2		
3 Enter deductions and losses allocable to DPGR (see instructions)	3		
4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4		
5 Add lines 2 through 4	5		
6 Subtract line 5 from line 1	6		
7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7		
8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8		
9 Amount allocated to beneficiaries of the estate or trust (see instructions)	9		
10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a		
b Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b		
11 Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)	11		
12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22	12		
13 Enter 9% of line 12	13		
14a Enter the smaller of line 10a or line 12	14a		
b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b		
15 Subtract line 14b from line 13	15		
16 Form W-2 wages (see instructions)	16		
17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17		
18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18		
19 Amount allocated to beneficiaries of the estate or trust (see instructions)	19		
20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20		
21 Form W-2 wage limitation. Enter 50% of line 20	21		
22 Enter the smaller of line 15 or line 21	22		
23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23		
24 Expanded affiliated group allocation (see instructions)	24		
25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

Alternative Motor Vehicle Credit

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

OMB No. 1545-1998

2011
Attachment
Sequence No. **152**

Name(s) shown on return

Identifying number

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	

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		
15	Alternative motor vehicle credit from partnerships and S corporations	15		
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		

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)

Alternative Fuel Vehicle Refueling Property Credit

► Attach to your tax return.

OMB No. 1545-1981

2011
 Attachment
 Sequence No. **151**

Identifying number

Part I Total Cost of Refueling Property

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

2 Business/investment use part (see instructions)	2		
3 Section 179 expense deduction (see instructions)	3		
4 Subtract line 3 from line 2	4		
5 Multiply line 4 by 30% (.30)	5		
6 Maximum business/investment use part of credit (see instructions)	6		
7 Enter the smaller of line 5 or line 6.	7		
8 Alternative fuel vehicle refueling property 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 1s	9		

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 b Personal credits from Form 1040 or 1040NR (see instructions) c Non-business qualified electric vehicle credit from Form 8834, line 30 d Add lines 15a through 15c	15a 15b 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

OMB No. 1545-2062

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

Name of common parent		Employer identification number	
1	Enter the tax reconciliation amount from the applicable line of Schedule M-3 (see instructions)	1	
2a	Life/non-life loss limitation amount	2a	
b	Limitation on non-insurance losses (Form 1120-L, page 1, line 25)	2b	
c	Amount subtracted from policyholders surplus account (Form 1120-L, page 1, line 26)	2c	
d	(1) Non-life capital loss limitation	2d(1)	
	(2) Life capital loss limitation	2d(2)	
e	(1) Non-life charitable deduction limitation	2e(1)	
	(2) Life charitable deduction limitation	2e(2)	
f	(1) Non-life dual consolidated loss amount disallowed	2f(1)	
	(2) Life dual consolidated loss amount disallowed	2f(2)	
3	Combine lines 1 through 2f(2)	3	
4a	(1) Non-life net operating loss deduction	4a(1)	
	(2) Life operations loss deduction	4a(2)	
b	(1) Non-life dividends received deduction	4b(1)	
	(2) Life dividends received deduction	4b(2)	
c	(1) Non-life capital loss carryforward used	4c(1)	
	(2) Life capital loss carryforward used	4c(2)	
d	(1) Non-life charitable deduction carryforward used	4d(1)	
	(2) Life charitable deduction carryforward used	4d(2)	
e	Small life insurance company deduction (Form 1120-L, page 1, line 23)	4e	
5	Add lines 4a(1) through 4e	5	
6	Subtract line 5 from line 3	6	
7	Other adjustments to reconcile to taxable income on tax return (attach schedule)	7	
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	

For Paperwork Reduction Act Notice, see page 2.

Cat. No. 37727E

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

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

Name of common parent

Employer identification number

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Section 198 environmental remediation costs				
j Amortization				
k Depletion				
l Depreciation				
m Corporate owned life insurance premiums				
n Other section 263A costs				
3 Inventory shrinkage accruals.				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach schedule)				
7 Other items with no differences.				
8 Total cost of goods sold. Add lines 1 through 7, in columns a, b, c, and d.				

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 48657X

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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	Interest income from hybrid securities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Sale/lease interest income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4a	Intercompany interest income — From outside tax affiliated group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4b	Intercompany interest income — From tax affiliated group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Other interest income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Lease/purchase interest expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3a	Intercompany interest expense — Paid to outside tax affiliated group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3b	Intercompany interest expense — Paid to tax affiliated group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Other interest expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Form **8916-A** (2011)

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

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

Attachment
Sequence No. **160**

Name(s) shown on return		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	
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.

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

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

OMB No. 1545-2127

Name of corporation (name of parent, if an affiliated group)	Employer identification number
--	--------------------------------

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	<input checked="" type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
b Enter the adjusted basis of all the corporation's other assets at the end of the tax year	1b	<input checked="" type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
c Add lines 1a and 1b	1c	<input checked="" type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
d Enter the total amount of the corporation's indebtedness at the end of the tax year (see instructions)	1d	<input checked="" type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
e Subtract line 1d from line 1c. If zero or less, enter \$1	1e	<input checked="" type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
f Debt to equity ratio. Divide line 1d by line 1e (see instructions)	1f	<input checked="" type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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 checked="" type="checkbox"/> No If "Yes," enter the adjusted basis of that stock ▶ \$ <input checked="" type="text"/>					
h Is the corporation including as part of its assets on line 1b stock it holds in foreign subsidiaries? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the adjusted basis of that stock ▶ \$ <input checked="" type="text"/>					
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 checked="" type="checkbox"/> No If "Yes," enter the adjusted basis of those tangible assets ▶ \$ <input checked="" type="text"/>					
j Is the corporation including as part of its assets on line 1b any intangible assets? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the adjusted basis of those intangible assets ▶ \$ <input checked="" type="text"/>					
2a Enter the interest paid or accrued by the corporation for the tax year	2a	<input checked="" type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
b Enter any interest includible in the gross income of the corporation for the tax year	2b	<input checked="" type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
c Net interest expense. Subtract line 2b from line 2a. If zero or less, enter -0-	2c	<input checked="" type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3a Enter the corporation's taxable income (loss) before the application of section 163(j)	3a	<input checked="" type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
b Enter the corporation's net interest expense from line 2c	3b	<input checked="" type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
c Enter any net operating loss deduction taken by the corporation under section 172	3c	<input checked="" type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
d Enter any deduction taken under section 199	3d	<input checked="" type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
e Enter any deduction taken for depreciation, amortization, or depletion	3e	<input checked="" type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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	<input checked="" type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
g Adjusted taxable income. Combine lines 3a through 3f. If zero or less, enter -0-	3g	<input checked="" type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

4a Multiply line 3g by 50%	4a	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
b Enter any unused excess limitation carried forward to the current tax year from the prior 3 tax years (see instructions)	4b	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
c Add lines 4a and 4b	4c	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
d Excess interest expense. Subtract line 4c from line 2c. If zero or less, enter -0-	4d	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
5a Enter any disqualified interest paid or accrued by the corporation to a related person	5a	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
b Enter any disqualified interest paid or accrued by the corporation on indebtedness subject to a disqualified guarantee	5b	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
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	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
d Add lines 5a, 5b, and 5c	5d	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
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	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
f Total disqualified interest for the tax year. Add lines 5d and 5e	5f	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	

6 Information about related persons receiving disqualified interest:	
Name, Address, and ZIP code	Country of Incorporation or Organization
a _____ <div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>
b _____ <div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>
c _____ <div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>
d _____ <div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>
e _____ <div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>

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	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
8a Unused excess limitation carryforward from the prior 2 tax years .	8a	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
b Excess limitation for the current tax year. Subtract line 2c from line 4a. If zero or less, enter -0-	8b	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
c Excess limitation carryforward to the next tax year. Add lines 8a and 8b (see instructions) .	8c	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	

Qualified Plug-in Electric Drive Motor Vehicle Credit

▶ Attach to your tax return.

OMB No. 1545-2137

2011
Attachment
Sequence No. **125**

Name(s) shown on return

Identifying number

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		
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		

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)

Credit for Small Employer Health Insurance Premiums► Information about Form 8941 and its instructions is available at www.irs.gov/form8941.

► Attach to your tax return.

OMB No. 1545-2198

2011Attachment
Sequence No. **63**

Name(s) shown on return

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		
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		
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	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	4		
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		
6	Enter the smaller of line 4 or line 5	6		
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		
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8		
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions	9		
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10		
11	Subtract line 10 from line 4. If zero or less, enter -0-	11		
12	Enter the smaller of line 9 or line 11	12		
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		
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		
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15		
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		
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)

STATISTICS OF INCOME PROGRAM DOCUMENTATION
Data Items by Forms and Schedules
PROPOSED TAX YEAR 2011

Changes to Corporation Statistics Branch Programs

Partnership Programs

Form 1065, U.S. Return of Partnership Income

The following new lines have been added:

- Line 1a, Merchant card and third party payments (including amounts reported on Form(s) 1099-K). Note: After adding this line to the form, the IRS included an instruction to taxpayers that it should be left as “0” for 2011. Any amounts still provided will be edited and combined with gross receipts for table/publishing purposes.

Schedule A, Cost of Goods Sold (Forms 1065 and 1065-B)

This schedule was replaced by attachment Form 1125-A. The same data will be edited from the new attachment.

Schedule B, Other Information

The following new lines have been added:

- Line 18a, Did you make payments that require filing Form(s) 1099?
- Line 18b, If yes, did you or will you file all required Form(s) 1099?
- Line 19, Enter the number of Form(s) 5471 attached to this return?

Schedule L, Balance Sheet (Form 1065)

The following new lines have been added:

- Line 7a, Loans to partners (or persons related to partners).
- Line 19a, Loans from partners (or persons related to partners).

The following lines have been renumbered:

- Line 7 (2010), Mortgage and real estate loans, was renumbered to 7b for 2011.
- Line 19 (2010), Mortgages, notes, bonds payable in 1 year or more, was renumbered to 19b for 2011.

Schedule L, Balance Sheet (Form 1065-B)

The following new lines have been added:

- Line 7a, Loans to partners.
- Line 18, Loans from shareholders.

The following line has been renumbered:

- Line 7 (2010), Mortgage and real estate loans was renumbered to 7b for 2011.

STATISTICS OF INCOME PROGRAM DOCUMENTATION
Data Items by Forms and Schedules
PROPOSED TAX YEAR 2011

Changes to Corporation Statistics Branch Programs

Partnership Programs—continued

Schedule D, Capital Gains and Losses (Form 1065 and 1065-B)

The research indicators, which coded the descriptions of the assets (specific/non-specific/blank), were removed.

Schedule 1125-A, Cost of Goods Sold (Forms 1065 and 1065-B)

This schedule replaced the Schedule A. The same data will be edited from the new attachment.

Schedule B-1, Information on Partners Owning 50% or More of the Partnership

This form will be included in the 2011 study for the first time. All entries will be edited.

Schedule F, Profit or Loss from Farming (Form 1040)

The following lines were renumbered:

- Line 11 (2010) is now line 9.
- Line 16 (2010) is now line 14.
- Lines 23a (2010) is now line 21a.
- Lines 23b (2010) is now line 21b.
- Line 35 (2010) is now Line 33.

Form 3468, Investment Credit

The following lines have been removed from the 3468:

- Line 15 (2010), Rehabilitation and energy credits on line 14 from passive activities.
- Line 16 (2010), Subtract line 15 from line 14.
- Line 17 (2010), Rehabilitation and energy credits from 2010 from passive activities.
- Line 18 (2010), Carryforward of the rehabilitation credit (after 2007)/energy credit (after 2008).
- Line 19 (2010), Carryback of rehabilitation and energy credits from 2011.
- Line 20 (2010), Add lines 16 through 19.

Form 3800, General Business Credit

Historically the partnership study has included the Form 3800. However, partnerships actually pass their credits on to the partners on the Schedule K. The partnership study edits a very small number of Form 3800 ever year (less than 10), which show values that are also reported on the Schedule K making filing the Form 3800 unnecessary/redundant. Based on these facts, the Form 3800 will not be included in the 1065 study for 2011.

STATISTICS OF INCOME PROGRAM DOCUMENTATION
Data Items by Forms and Schedules
PROPOSED TAX YEAR 2011

Changes to Corporation Statistics Branch Programs

Partnership Programs—continued

Form 4797, Sales of Business Property

The research indicators, which coded the descriptions of the assets (specific/non-specific/blank), were removed.

Form 8824, Like Kind Exchanges

The research indicators, which coded the descriptions of the assets (specific/non-specific/blank), were removed.

Form 8834, Qualified Plug-In Electric and Electric Vehicle Credit

The following lines were renumbered:

- Line 11 (2010) is now line 12.
- Line 12 (2010) is now line 13.
- Line 13 (2010) is now line 14.

Form 8844, Empowerment Zone and Renewal Community Employment Credit

The following 2010 line has been removed from the 8844 in 2011 as the credit ended after 2009:

- Line 1b (2010) Qualified renewal community wages

Form 8910, Alternative Motor Vehicle Credit

Vehicle 3 represented by column (c) has been removed from the form. The partnership study will no longer edit the specific information for Vehicle 3 lines 1, 3, and 4, but all vehicle data will be totaled for lines 5–11.

Line 2 was added but will not be edited.

Lines 3–16 were renumbered.

Form 8911, Alternative Fuel Vehicle Refueling Credit

Column (a) Hydrogen Refueling Property (2010) has been removed from this form. Based on this change, the following lines will no longer be edited:

- Line 1a, Total cost of qualified alternative fuel vehicle refueling property placed in service during the year.
- Line 2a, Business/Investment use part.
- Line 3a, Section 179 expense deduction.
- Line 7a, Maximum business/investment use part of credit.
- Line 9, Add columns 8a and b.

STATISTICS OF INCOME PROGRAM DOCUMENTATION
Data Items by Forms and Schedules
PROPOSED TAX YEAR 2011

Changes to Corporation Statistics Branch Programs

Partnership Programs—continued

Form 8911, Alternative Fuel Vehicle Refueling Credit—continued

The following lines were renumbered:

- Line 7(b) (2010) is now line 6.
- Line 9 (2010) is now line 7.
- Line 10 (2010) is now line 8.
- Line 11 (2010) is now line 9.

Form 8936, Qualified Plug-In Electric Drive Motor Vehicle Credit

The following lines were renumbered:

- Line 6 (2010) is now line 7.
- Line 7 (2010) is now line 8.
- Line 8 (2010) is now line 9.

Form 1065 Department of the Treasury Internal Revenue Service	U.S. Return of Partnership Income		OMB No. 1545-0099
	For calendar year 2011, or tax year beginning , 2011, ending , 20 ▶ See separate instructions.		2011
A Principal business activity	Print or type.	Name of partnership	D Employer identification number
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see the instructions.	E Date business started
C Business code number		City or town, state, and ZIP code	F Total assets (see the instructions) \$

- G** Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return
(6) Technical termination - also check (1) or (2)
- H** Check accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶
- J** Check if Schedules C and M-3 are attached

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a	Merchant card and third-party payments (including amounts reported on Form(s) 1099-K). For 2011, enter -0-	1a			
	b	Gross receipts or sales not reported on line 1a (see instructions)	1b			
	c	Total. Add lines 1a and 1b	1c			
	d	Returns and allowances plus any other adjustments to line 1a (see instructions)	1d			
	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			
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)	4			
	5	Net farm profit (loss) (attach Schedule F (Form 1040))	5			
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6			
	7	Other income (loss) (attach statement)	7			
	8	Total income (loss). Combine lines 3 through 7	8			
Deductions (see the instructions for limitations)	9	Salaries and wages (other than to partners) (less employment credits)	9			
	10	Guaranteed payments to partners	10			
	11	Repairs and maintenance	11			
	12	Bad debts	12			
	13	Rent	13			
	14	Taxes and licenses	14			
	15	Interest	15			
	16a	Depreciation (if required, attach Form 4562)	16a			
	b	Less depreciation reported on Form 1125-A and elsewhere on return	16b			
	16c		16c			
	17	Depletion (Do not deduct oil and gas depletion.)	17			
	18	Retirement plans, etc.	18			
	19	Employee benefit programs	19			
	20	Other deductions (attach statement)	20			
21	Total deductions. Add the amounts shown in the far right column for lines 9 through 20.	21				
22	Ordinary business income (loss). Subtract line 21 from line 8	22				

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 general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.			
	Signature of general partner or limited liability company member manager		Date	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	Firm's name ▶	Firm's EIN ▶		
	Firm's address ▶	Phone no.		

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11390Z Form 1065 (2011)

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:	Yes	No
a <input checked="" type="checkbox"/> Domestic general partnership		
b <input checked="" type="checkbox"/> Domestic limited partnership		
c <input checked="" type="checkbox"/> Domestic limited liability company		
d <input checked="" type="checkbox"/> Domestic limited liability partnership		
e <input checked="" type="checkbox"/> Foreign partnership		
f <input checked="" type="checkbox"/> Other Type of Entity		
2 At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?		<input checked="" type="checkbox"/>
3 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, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		<input checked="" type="checkbox"/>
b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		<input checked="" type="checkbox"/>
4 At the end of the tax year, did the partnership:		
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? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below		<input checked="" type="checkbox"/>

(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 the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		

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

	Yes	No
5 Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6 Does the partnership satisfy all four of the following conditions?		
a The partnership's total receipts for the tax year were less than \$250,000.	<input type="checkbox"/>	<input type="checkbox"/>
b The partnership's total assets at the end of the tax year were less than \$1 million.	<input type="checkbox"/>	<input type="checkbox"/>
c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.	<input type="checkbox"/>	<input type="checkbox"/>
d The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8 During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10 At any time during calendar year 2011, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country. ▶ <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly-owned by the partnership throughout the tax year) ▶ <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶ <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
16 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶ <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶ <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
18a Did you make any payments in 2011 that would require you to file Form(s) 1099? See instructions	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b If "Yes," did you or will you file all required Form(s) 1099?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶ <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Designation of Tax Matters Partner (see instructions)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶	Identifying number of TMP ▶
If the TMP is an entity, name of TMP representative ▶	Phone number of TMP ▶
Address of designated TMP ▶	

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (attach statement) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a 3c		
	4 Guaranteed payments 4		
	5 Interest income 5		
	6 Dividends: a Ordinary dividends 6a		
	b Qualified dividends 6b		
	7 Royalties 7		
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065)) 8		
Deductions	9a Net long-term capital gain (loss) (attach Schedule D (Form 1065)) 9a		
	b Collectibles (28%) gain (loss) 9b		
	c Unrecaptured section 1250 gain (attach statement) 9c		
	10 Net section 1231 gain (loss) (attach Form 4797) 10		
	11 Other income (loss) (see instructions) Type ▶ 11		
	12 Section 179 deduction (attach Form 4562) 12		
	13a Contributions 13a		
	b Investment interest expense 13b		
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶ 13c(2)		
	d Other deductions (see instructions) Type ▶ 13d		
	Self-Employment	14a Net earnings (loss) from self-employment 14a	
b Gross farming or fishing income 14b			
c Gross nonfarm income 14c			
Credits	15a Low-income housing credit (section 42(j)(5)) 15a		
	b Low-income housing credit (other) 15b		
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468) 15c		
	d Other rental real estate credits (see instructions) Type ▶ 15d		
	e Other rental credits (see instructions) Type ▶ 15e		
	f Other credits (see instructions) Type ▶ 15f		
Foreign Transactions	16a Name of country or U.S. possession ▶ 16a		
	b Gross income from all sources 16b		
	c Gross income sourced at partner level 16c		
	Foreign gross income sourced at partnership level		
	d Passive category ▶ e General category ▶ f Other ▶ 16f		
	Deductions allocated and apportioned at partner level		
	g Interest expense ▶ h Other ▶ 16h		
	Deductions allocated and apportioned at partnership level to foreign source income		
	i Passive category ▶ j General category ▶ k Other ▶ 16k		
	l Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/> 16l		
m Reduction in taxes available for credit (attach statement) 16m			
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment 17a		
	b Adjusted gain or loss 17b		
	c Depletion (other than oil and gas) 17c		
	d Oil, gas, and geothermal properties—gross income 17d		
	e Oil, gas, and geothermal properties—deductions 17e		
	f Other AMT items (attach statement) 17f		
Other Information	18a Tax-exempt interest income 18a		
	b Other tax-exempt income 18b		
	c Nondeductible expenses 18c		
	19a Distributions of cash and marketable securities 19a		
	b Distributions of other property 19b		
	20a Investment income 20a		
b Investment expenses 20b			
c Other items and amounts (attach statement)			

Analysis of Net Income (Loss)

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l					1	
2	Analysis by partner type:						
	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other	
a	General partners						
b	Limited partners						

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
13	Other assets (attach statement)				
14	Total assets				
Liabilities and Capital					
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities (attach statement)				
18	All nonrecourse loans				
19a	Loans from partners (or persons related to partners)				
b	Mortgages, notes, bonds payable in 1 year or more				
20	Other liabilities (attach statement)				
21	Partners' capital accounts				
22	Total liabilities and capital				

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

1	Net income (loss) per books		6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Guaranteed payments (other than health insurance)		7	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		a	Depreciation \$	
a	Depreciation \$		8	Add lines 6 and 7	
b	Travel and entertainment \$		9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	
5	Add lines 1 through 4				

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year		6	Distributions: a Cash	
2	Capital contributed: a Cash			b Property	
	b Property		7	Other decreases (itemize):	
3	Net income (loss) per books		8	Add lines 6 and 7	
4	Other increases (itemize):		9	Balance at end of year. Subtract line 8 from line 5	
5	Add lines 1 through 4				

**SCHEDULE B-1
(Form 1065)**(December 2009)
Department of the Treasury
Internal Revenue Service**Information on Partners Owning 50% or
More of the Partnership**► **Attach to Form 1065. See instructions on back.**

OMB No. 1545-0099

Name of partnership

Employer identification number (EIN)

Part I **Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 3a)

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
	All Lines Will be Edited			

Part II **Individuals or Estates Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 3b)

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
	All Lines Will be Edited		

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 49842K

Schedule B-1 (Form 1065) (12-2009)

Cost of Goods Sold► **Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.**

OMB No. 1545-XXXX

Name		Employer identification number
1 Inventory at beginning of year	1	
2 Purchases	2	
3 Cost of labor	3	
4 Additional section 263A costs (attach schedule)	4	
5 Other costs (attach schedule)	5	
6 Total. Add lines 1 through 5	6	
7 Inventory at end of year	7	
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	

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ► _____

b Check if there was a writedown of subnormal goods ► ☐

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

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** _____

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

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

**SCHEDULE D
(Form 1065)**Department of the Treasury
Internal Revenue Service

Name of partnership

Capital Gains and Losses**► Attach to Form 1065. ► See separate instructions.
► Use Schedule D-1 to list additional transactions for lines 1 and 7.**

OMB No. 1545-0099

2011

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 (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2	Enter short-term capital gain or (loss), if any, from Schedule D-1, line 2				2
3	Short-term capital gain from installment sales from Form 6252, line 26 or 37				3
4	Short-term capital gain (loss) from like-kind exchanges from Form 8824				4
5	Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts				5
6	Net short-term capital gain or (loss). Combine lines 1 through 5 in column (f). Enter here and on Form 1065, Schedule K, line 8 or 11				6

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 (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
7					
8	Enter long-term gain or (loss), if any, from Schedule D-1, line 8				8
9	Long-term capital gain from installment sales from Form 6252, line 26 or 37				9
10	Long-term capital gain (loss) from like-kind exchanges from Form 8824				10
11	Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts				11
12	Capital gain distributions				12
13	Net long-term capital gain or (loss). Combine lines 7 through 12 in column (f). Enter here and on Form 1065, Schedule K, line 9a or 11				13

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 11393G

Schedule D (Form 1065) 2011

Form **1065-B**Department of the Treasury
Internal Revenue Service**U.S. Return of Income for
Electing Large Partnerships**For calendar year 2011, or tax year beginning , 2011, and ending , 20 .
▶ See separate instructions.

OMB No. 1545-1626

2011

A Principal business activity <input type="text"/>	TYPE or PRINT	Name of partnership <input type="text"/>	D Employer identification number <input type="text"/>
B Principal product or service <input type="text"/>		Number, street, and room or suite no. If a P.O. box, see instructions. <input type="text"/>	E Date business started <input type="text"/>
C Business code no. (see instructions) <input type="text"/>		City or town, state, and ZIP code <input type="text"/>	F Total assets (see instructions) \$ <input type="text"/>

- G** Check applicable boxes: (1) ☒ Final return (2) ☐ Name change (3) ☐ Address change (4) ☒ Amended return
- H** Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶ _____
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ _____
- J** Check if Schedule M-3 (Form 1065) is attached ☐

Part I Taxable Income or Loss From Passive Loss Limitation Activities

Income	1a Gross receipts or sales <input type="text"/>	b Less returns and allowances <input type="text"/>	c Bal ▶ <input type="text"/>	1c <input type="text"/>	
	2 Cost of goods sold (attach Form 1125-A)			2 <input type="text"/>	
	3 Gross profit. Subtract line 2 from line 1c			3 <input type="text"/>	
	4 Net rental real estate income (loss) (attach Form 8825)			4 <input type="text"/>	
	5 Net income (loss) from other rental activities (attach schedule)			5 <input type="text"/>	
	6 Ordinary income (loss) from other partnerships, estates, and trusts (attach schedule)			6 <input type="text"/>	
	7 Net farm profit (loss) (attach Schedule F (Form 1040))			7 <input type="text"/>	
	8 Excess of net short-term capital gain over net long-term capital loss (Schedule D, line 16)			8 <input type="text"/>	
	9 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9 <input type="text"/>	
	10 Other income (loss) (see instructions) (attach schedule)			10 <input type="text"/>	
	11 Total income (loss). Combine lines 3 through 10			11 <input type="text"/>	
Deductions	12 Salaries and wages (other than to partners) (less employment credits)			12 <input type="text"/>	
	13 Guaranteed payments to partners			13 <input type="text"/>	
	14 Repairs and maintenance			14 <input type="text"/>	
	15 Bad debts			15 <input type="text"/>	
	16 Rent			16 <input type="text"/>	
	17 Taxes and licenses			17 <input type="text"/>	
	18 Interest			18 <input type="text"/>	
	19a Depreciation and section 179 expense deduction (see instructions) <input type="text"/>	19a <input type="text"/>			
	b Less: depreciation reported on Form 1125-A and elsewhere on return <input type="text"/>	19b <input type="text"/>			
	19c <input type="text"/>			19c <input type="text"/>	Section 179
	20 Depletion			20 <input type="text"/>	Oil & Gas
21 Retirement plans, etc.			21 <input type="text"/>	Depletion	
22 Employee benefit programs			22 <input type="text"/>		
23 Other deductions (attach schedule)			23 <input type="text"/>		
24 Total deductions. Add the amounts shown in the far right column for lines 12 through 23			24 <input type="text"/>		
	3.5% Gross Income Tax for PTP				
25 Taxable income (loss) from passive loss limitation activities. Subtract line 24 from line 11			25 <input type="text"/>		
Tax and Payments	26 Tax (see instructions). Check if from: a <input type="checkbox"/> Form 4255 b <input type="checkbox"/> Form 8611			26 <input type="text"/>	
	27 Other payments. Check if from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136			27 <input type="text"/>	
	28 Amount owed. Enter the excess of line 26 over line 27			28 <input type="text"/>	
	29 Overpayment. Enter the excess of line 27 over line 26			29 <input type="text"/>	

**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 general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member manager Date May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☒ No**Paid
Preparer
Use Only**

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

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Cat. No. 26265H

Form **1065-B** (2011)

Part II Taxable Income or Loss From Other Activities

1	Interest		1	<input checked="" type="checkbox"/>	
2a	Total ordinary dividends	2a	<input checked="" type="checkbox"/>		
b	Qualified dividends	2b	<input checked="" type="checkbox"/>		
c	Nonqualified dividends (subtract line 2b from 2a)	2c	<input checked="" type="checkbox"/>		
3	Gross royalties	3	<input checked="" type="checkbox"/>		
4	Excess of net short-term capital gain over net long-term capital loss (Schedule D, line 19)	4	<input checked="" type="checkbox"/>		
5	Other income (loss) (see instructions) (attach schedule)	5	<input checked="" type="checkbox"/>		
6	Total income (loss). Add lines 1, 2c, 3, 4, and 5	6	<input checked="" type="checkbox"/>		
7	Interest expense on investment debts (attach Form 4952)	7	<input checked="" type="checkbox"/>		
8	State and local income taxes (see instructions)	8	<input checked="" type="checkbox"/>		
9	Charitable contributions (see instructions for limitations and required attachment)	9	<input checked="" type="checkbox"/>		
10a	Total miscellaneous itemized deductions	10a	<input checked="" type="checkbox"/>		
b	Deductible amount. Multiply line 10a by 30%	10b	<input checked="" type="checkbox"/>		
11	Other deductions (attach schedule)	11	<input checked="" type="checkbox"/>		
12	Total deductions. Add lines 7, 8, 9, 10b, and 11	12	<input checked="" type="checkbox"/>		
13	Taxable income (loss) from other activities. Subtract line 12 from line 6	13	<input checked="" type="checkbox"/>		

Schedule B Other Information (see instructions)

	Yes	No
1 What type of entity is filing this return? Check the applicable box:		
a <input checked="" type="checkbox"/> Domestic general partnership		
b <input checked="" type="checkbox"/> Domestic limited partnership		
c <input checked="" type="checkbox"/> Domestic limited liability company		
d <input checked="" type="checkbox"/> Domestic limited liability partnership		
e <input checked="" type="checkbox"/> Foreign partnership		
f <input checked="" type="checkbox"/> Other Type of Entity _____	<input checked="" type="checkbox"/>	
2 Are any partners in this partnership also partnerships?	<input checked="" type="checkbox"/>	
3 During the partnership's tax year, did the partnership own any interest in another partnership or in any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," see instructions for required attachment	<input checked="" type="checkbox"/>	
4 Does this partnership have any foreign partners? If "Yes," the partnership may have to file Forms 8804, 8805, and 8813. (See instructions.)	<input checked="" type="checkbox"/>	
5 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?	<input checked="" type="checkbox"/>	
6 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?	<input checked="" type="checkbox"/>	
7 At any time during calendar year 2011, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country. _____	<input checked="" type="checkbox"/>	
8 During the tax year, did the partnership receive a distribution from, or was it the grantor to, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520	<input checked="" type="checkbox"/>	
9 Enter the number of Forms 8865 , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. _____	<input checked="" type="checkbox"/>	

Schedule D Capital Gains and Losses (Use Schedule D-1 (Form 1065) to list additional transactions for lines 1 and 6)

Part I—Short-Term Capital Gains and Losses—Assets Held 1 Year or Less

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2	Enter short-term gain or (loss), if any, from Schedule D-1 (Form 1065), line 2				2
3	Short-term capital gain from installment sales from Form 6252, line 26 or 37				3
4	Short-term capital gain (loss) from like-kind exchanges from Form 8824				4
5	Net short-term capital gain or (loss). Combine lines 1 through 4 in column (f)				5

Part II—Long-Term Capital Gains and Losses—Assets Held More Than 1 Year

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
6					
7	Enter long-term gain or (loss), if any, from Schedule D-1 (Form 1065), line 8				7
8	Enter gain from Form 4797, Part I				8
9	Long-term capital gain from installment sales from Form 6252, line 26 or 37				9
10	Long-term capital gain (loss) from like-kind exchanges from Form 8824				10
11	Net long-term capital gain or (loss). Combine lines 6 through 10 in column (f)				11

Part III—Summary of Parts I and II

12	Combine lines 5 and 11 and enter the net gain (loss)	12		
13	Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11)	13		
14	Net capital gain or (loss). Subtract line 13 from line 12	14		

Part IV—Net Capital Gain (Loss) From Passive Loss Limitation Activities

15	Redetermine the amount on line 13 by taking into account only gains and losses from passive loss limitation activities	15		
16	Excess of net short-term capital gain over net long-term capital loss. Enter the smaller of the amount on line 13 or line 15. Enter here and on page 1, Part I, line 8	16		
17	Redetermine the amount on line 14 by taking into account only gains and losses from passive loss limitation activities	17		
18	Net capital gain or (loss) from passive loss limitation activities. If lines 14 and 17 are both positive or both negative, enter the smaller of line 14 or line 17. Otherwise, enter -0-. Enter here and on Schedule K, line 4a	18		
Note. When figuring whether line 14 or line 17 is smaller , treat both numbers as positive.				

Part V—Net Capital Gain (Loss) From Other Activities

19	Excess of net short-term capital gain over net long-term capital loss. Subtract line 16 from line 13. Enter here and on page 2, Part II, line 4	19		
20	Net capital gain or (loss) from other activities. Subtract line 18 from line 14. Enter here and on Schedule K, line 4b	20		

Form **1065-B** (2011)

Schedule K Partners' Shares of Income, Credits, Deductions, etc.

(a) Distributive share items				(b) Total amount	
1a	Taxable income (loss) from passive loss limitation activities (Part I, line 25)			1a	
b	Amount on line 1a allocated to general partners as:				
	(1)	Taxable income (loss) from trade or business activities	1b(1)		
	(2)	Taxable income (loss) from rental real estate activities	1b(2)		
	(3)	Taxable income (loss) from other rental activities	1b(3)		
c	Total amount on line 1a allocated to general partners. Combine lines 1b(1) through 1b(3)			1c	
d	Taxable income (loss) from passive loss limitation activities allocated to limited partners. Subtract line 1c from line 1a (report on Schedules K-1, box 1)			1d	
2	Taxable income (loss) from other activities (Part II, line 13)			2	
3	Qualified dividends from other activities (Part II, line 2b)			3	
4a	Net capital gain (loss) from passive loss limitation activities (Schedule D, line 18)			4a	
b	Net capital gain (loss) from other activities (Schedule D, line 20)			4b	
5	Net passive alternative minimum tax adjustment			5	
6	Net other alternative minimum tax adjustment			6	
7	Guaranteed payments			7	
8	Income from discharge of indebtedness			8	
9	Tax-exempt interest income			9	
10	General credits (see instructions)			10	
11	Low-income housing credit (see instructions)			11	
12	Rehabilitation credit from rental real estate activities (attach Form 3468)			12	
13a	Net earnings (loss) from self-employment			13a	
b	Gross nonfarm income			13b	
14a	Name of foreign country or U.S. possession ▶				
b	Gross income from all sources			14b	
c	Gross income sourced at partner level (attach schedule)			14c	
d	Foreign gross income sourced at partnership level:				
	(1)	Passive category	14d(1)		
	(2)	General category	14d(2)		
	(3)	Other (attach schedule)	14d(3)		
e	Deductions allocated and apportioned at partner level:				
	(1)	Interest expense	14e(1)		
	(2)	Other	14e(2)		
f	Deductions allocated and apportioned at partnership level to foreign source income:				
	(1)	Passive category	14f(1)		
	(2)	General category	14f(2)		
	(3)	Other (attach schedule)	14f(3)		
g	Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>			14g	
h	Reduction in taxes available for credit (attach schedule)			14h	
15	Other items and amounts required to be reported separately to partners (attach schedule)				

Analysis of Net Income (Loss)

1	Net income (loss). In column (b), add lines 1c through 4b, 7, and 8. From the result, subtract line 14g						1	
2	Analysis by partner type:							
	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other		
a	General partners							
b	Limited partners							

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				
6	Other current assets (attach schedule)				
7a	Loans to partners				
7b	Mortgage and real estate loans				
8	Other investments (attach schedule)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
13	Other assets (attach schedule)				
14	Total assets				
Liabilities and Capital					
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities (attach schedule)				
18	Loans from shareholders				
19	All nonrecourse loans				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Partners' capital accounts				
23	Total liabilities and capital				

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

1	Net income (loss) per books		6	Income recorded on books this year not included on Schedule K, lines 1c through 4b, and 8, not recorded on books this year (itemize):	
2	Income included on Schedule K, lines 1c through 4b, and 8, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Guaranteed payments		7	Deductions included on Schedule K, lines 1c through 4b, and 14g, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1c through 4b, and 14g (itemize):		a	Depreciation \$	
a	Depreciation \$		8	Add lines 6 and 7	
b	Travel and entertainment \$		9	Income (loss). (Analysis of Net Income (Loss), line 1.) Subtract line 8 from line 5	
5	Add lines 1 through 4				

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year		6	Distributions: a Cash	
2	Capital contributed: a Cash		b	Property	
	b Property		7	Other decreases (itemize):	
3	Net income (loss) per books		8	Add lines 6 and 7	
4	Other increases (itemize):		9	Balance at end of year. Subtract line 8 from line 5	
5	Add lines 1 through 4				

SCHEDULE M-3
(Form 1065)

Department of the Treasury
Internal Revenue Service

Name of partnership

Net Income (Loss) Reconciliation
for Certain Partnerships

▶ Attach to Form 1065 or Form 1065-B.

▶ See separate instructions.

OMB No. 1545-0099

2011

Employer identification number

This Schedule M-3 is being filed because (check all that apply):

- ☒ **A** ☐ The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- ☒ **B** ☐ The amount of the partnership's adjusted total assets for the tax year is equal to \$10 million or more. If box B is checked, enter the amount of adjusted total assets for the tax year .
- ☒ **C** ☐ The amount of total receipts for the tax year is equal to \$35 million or more. If box C is checked, enter the total receipts for the tax year .
- ☒ **D** ☐ An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50 percent or more in the partnership's capital, profit, or loss, on any day during the tax year of the partnership.

Name of Reportable Entity Partner	Identifying Number	Maximum Percentage Owned or Deemed Owned
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

- ☒ **E** ☐ Voluntary Filer.

Part I Financial Information and Net Income (Loss) Reconciliation

- 1a** Did the partnership 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 2 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 partnership prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.
☐ **No.** Go to line 1c.
- c** Did the partnership 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 partnership's net income (loss) per its books and records on line 4a.
- 2** Enter the income statement period: Beginning / / Ending / /
- 3a** Has the partnership'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 partnership's income statement been restated for any of the five income statement periods preceding the period on line 2?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	<input type="text"/>
b Indicate accounting standard used for line 4a (see instructions): 1 <input type="checkbox"/> GAAP 2 <input type="checkbox"/> IFRS 3 <input type="checkbox"/> 704(b) 4 <input type="checkbox"/> Tax-basis 5 <input type="checkbox"/> Other: (Specify) <input type="text"/>		
5a Net income from nonincludible foreign entities (attach schedule)	5a	(<input type="text"/>)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	<input type="text"/>
6a Net income from nonincludible U.S. entities (attach schedule)	6a	(<input type="text"/>)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	<input type="text"/>
7a Net income (loss) of other foreign disregarded entities (attach schedule)	7a	<input type="text"/>
b Net income (loss) of other U.S. disregarded entities (attach schedule)	7b	<input type="text"/>
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	<input type="text"/>
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	<input type="text"/>
10 Other adjustments to reconcile to amount on line 11 (attach schedule)	10	<input type="text"/>
11 Net income (loss) per income statement of the partnership. Combine lines 4a through 10 Note. Part I, line 11, must equal the amount on Part II, line 26, column (a).	11	<input type="text"/>

- 12** Enter the total amount (not just the partnership'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	<input type="text"/>	<input type="text"/>
b Removed on Part I, line 5	<input type="text"/>	<input type="text"/>
c Removed on Part I, line 6	<input type="text"/>	<input type="text"/>
d Included on Part I, line 7	<input type="text"/>	<input type="text"/>

For Paperwork Reduction Act Notice, see the Instructions for your return.

Cat. No. 39669D

Schedule M-3 (Form 1065) 2011

Name of partnership

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Partnership with Income (Loss) per Return

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
(Attach schedules for lines 1 through 9)				
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions				
4 Gross foreign distributions previously taxed				
5 Income (loss) from equity method U.S. corporations				
6 U.S. dividends				
7 Income (loss) from U.S. partnerships				
8 Income (loss) from foreign partnerships				
9 Income (loss) from other pass-through entities				
10 Items relating to reportable transactions (attach details)				
11 Interest income (attach Form 8916-A)				
12 Total accrual to cash adjustment				
13 Hedging transactions				
14 Mark-to-market income (loss)				
15 Cost of goods sold (attach Form 8916-A)	()			()
16 Sale versus lease (for sellers and/or lessors)				
17 Section 481(a) adjustments				
18 Unearned/deferred revenue				
19 Income recognition from long-term contracts				
20 Original issue discount and other imputed interest				
21a 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				
22 Other income (loss) items with differences (attach schedule)				
23 Total income (loss) items. Combine lines 1 through 22				
24 Total expense/deduction items. (from Part III, line 31) (see instructions)				
25 Other items with no differences				
26 Reconciliation totals. Combine lines 23 through 25				

Note. Line 26, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1065, Analysis of Net Income (Loss), line 1.

Name of partnership

Employer identification number

Part III **Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return—Expense/Deduction Items**

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 State and local current income tax expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 State and local deferred income tax expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Foreign current income tax expense (other than foreign withholding taxes)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Foreign deferred income tax expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Equity-based compensation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6 Meals and entertainment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Fines and penalties	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 Judgments, damages, awards, and similar costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9 Guaranteed payments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10 Pension and profit-sharing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11 Other post-retirement benefits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Deferred compensation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13 Charitable contribution of cash and tangible property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14 Charitable contribution of intangible property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15 Organizational expenses as per Regulations section 1.709-2(a)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16 Syndication expenses as per Regulations section 1.709-2(b)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17 Current year acquisition/reorganization investment banking fees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18 Current year acquisition/reorganization legal and accounting fees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19 Amortization/impairment of goodwill	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20 Amortization of acquisition, reorganization, and start-up costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21 Other amortization or impairment write-offs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22 Section 198 environmental remediation costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23a Depletion—Oil & Gas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Depletion—Other than Oil & Gas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24 Intangible drilling & development costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25 Depreciation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26 Bad debt expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27 Interest expense (attach Form 8916-A)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28 Purchase versus lease (for purchasers and/ or lessees)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29 Research and development costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30 Other expense/deduction items with differences (attach schedule)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31 Total expense/deduction items. Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Schedule M-3 (Form 1065) 2011

**SCHEDULE C
(Form 1065)**(Rev. December 2011)
Department of the Treasury
Internal Revenue Service**Additional Information for Schedule M-3 Filers**

OMB No. 1545-0099

► **Attach to Form 1065. See separate instructions.**

Name of partnership

Employer identification number

	Yes	No
1 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Do the amounts reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in such partnership or its ratio for sharing other items of such partnership?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4 At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5 At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6 At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 49945S

Schedule C (Form 1065) (Rev. 12-2011)

**SCHEDULE F
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)
Name of proprietor**Profit or Loss From Farming**▶ **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**
▶ **See Instructions for Schedule F (Form 1040).**

OMB No. 1545-0074

2011Attachment
Sequence No. **14**

A Principal crop or activity	B Enter code from Part IV ▶	C Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	D Employer ID number (EIN), if any
-------------------------------------	---------------------------------------	---	---

E Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on passive losses. ☐ Yes ☐ No**F** Did you make any payments in 2011 that would require you to file Form(s) 1099 (see page F-3 of the instructions) ☐ Yes ☐ No**G** If "Yes," did you or will you file all required Forms 1099? ☐ Yes ☐ No**Part I Farm Income—Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Specified sales of livestock and other resale items (see page F-3)	1a		
b Sales of livestock and other resale items not reported on line 1a	1b		
c Total	1c		
d Cost or other basis of livestock or other items reported on line 1c	1d		
e Subtract line 1d from line 1c	1e		
2a Specified sales of products you raised (see page F-3)	2a		
b Sales of products you raised not reported on line 2a	2b		
3a Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount
4a Agricultural program payments (see page F-3)	4a		4b Taxable amount
5a Commodity Credit Corporation (CCC) loans reported under election			5a
b CCC loans forfeited	5b		5c Taxable amount
6 Crop insurance proceeds and federal crop disaster payments (see page F-3):			
a Amount received in 2011	6a		6b Taxable amount
c If election to defer to 2012 is attached, check here <input type="checkbox"/> 6d Amount deferred from 2010			6d
7a Specified custom hire (machine work) income (see page F-3)			7a
b Custom hire income not reported on line 7a			7b
8a Specified other income (see page F-3)			8a
b Other income not reported on line 8a (see page F-3)			8b
9 Gross income. Add amounts in the right column (lines 1e, 2a, 2b, 3b, 4b, 5a, 5c, 6b, 6d, 7a, 7b, 8a, and 8b). If you use the accrual method, enter the amount from Part III, line 50 ▶	9		

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses (see page F-4).

10 Car and truck expenses (see instructions). Also attach Form 4562	10		23 Pension and profit-sharing plans	23		
11 Chemicals	11		24 Rent or lease (see instructions):			
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a		
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b		
14 Depreciation and section 179 expense (see page F-5)	14		25 Repairs and maintenance	25		
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26		
16 Feed	16		27 Storage and warehousing	27		
17 Fertilizers and lime	17		28 Supplies	28		
18 Freight and trucking	18		29 Taxes	29		
19 Gasoline, fuel, and oil	19		30 Utilities	30		
20 Insurance (other than health)	20		31 Veterinary, breeding, and medicine	31		
21 Interest:			32 Other expenses (specify):			
a Mortgage (paid to banks, etc.)	21a		a _____	32a		
b Other	21b		b _____	32b		
22 Labor hired (less employment credits)	22		c _____	32c		
			d _____	32d		
			e _____	32e		
			f _____	32f		
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33					
34 Net farm profit or (loss). Subtract line 33 from line 9	34					
If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.						
35 Did you receive a subsidy in 2011? (see page F-7)					<input type="checkbox"/> Yes <input type="checkbox"/> No	
36 Check the box that describes your investment in this activity and see page F-7 for where to report your loss.						
a <input type="checkbox"/> All investment is at risk.	b <input type="checkbox"/> Some investment is not at risk.					

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2011

Investment Credit

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

Identifying number

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		
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		
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		
8	Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project \$ _____ × 50% (.50)	8		
9	Enter the applicable unused investment credit from cooperatives (see instructions)	9		
10	Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a	10		

Part III Rehabilitation Credit and Energy Credit



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

Part III Rehabilitation Credit and Energy Credit (continued)

i	Certified historic structures affected by a Midwestern disaster	\$ [REDACTED] × 26% (.26)	11i		
j	Other certified historic structures	\$ [REDACTED] × 20% (.20)	11j		
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	[REDACTED]	
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		
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		
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	Applicable kilowatt capacity of property on line 12c (see instructions) ► _____	× \$1,000	12d		
e	Enter the lesser of line 12c or line 12d		12e		
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	\$ _____ × 30% (.30)	12f		
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		
k	Enter the lesser of line 12i or line 12j		12k		

Form **3468** (2011)

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	
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	.
n	Multiply line 12l by line 12m	12n	
Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ × 30% (.30)	12o	
p	Enter the smaller of line 12o or \$4,000	12p	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ × 30% (.30)	12q	
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	
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	

Form **3468** (2011)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2011

Attachment
Sequence No. **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
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	
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	
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	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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	
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 ▶		

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						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

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

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

=50 YEAR PROP

21	Listed property. Enter amount from line 28	21	
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	
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	

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

Section B—Information on Use of Vehicles

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

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

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are **not** more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions):					
709 Organizational Expenditures for Partnerships; 59(e) Optional write-off of certain tax preferences; 194 Qualified forestation and reforestation costs; (more below)					
43 Amortization of costs that began before your 2011 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	

Form **4562** (2011)

178 The cost of acquiring a lease; 195 Business start-up expenditures; 174 Research and experimental expenditures; 197 Various intangibles; 169 Pollution control facilities; 167(h) Certain Geophysical Expenditures; 171 Taxable Bonds Premiums (after 8/8/05); 248 Corporate Organizational Expenditures; 1400i Qualified Revitalization Expenditures; Unidentified Amortization

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))▶ **Attach to your tax return.**▶ **See separate instructions.**

OMB No. 1545-0184

2011Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

- 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**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)
							gain**
							loss**
3	Gain, if any, from Form 4684, line 39						3
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6	Gain, if any, from line 32, from other than casualty or theft.						6
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 1231 losses from prior years (see instructions)						8
9	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

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):

						gain**
						loss**
11	Loss, if any, from line 7					11 ()
12	Gain, if any, from line 7 or amount from line 8, if applicable					12
13	Gain, if any, from line 31					13
14	Net gain or (loss) from Form 4684, lines 31 and 38a					14
15	Ordinary gain from installment sales from Form 6252, line 25 or 36					15
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.					16
17	Combine lines 10 through 16					17
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)

* *These items will show as one entry on the editing screen.

Work Opportunity Credit

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ × 25% (.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ × 40% (.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ × 50% (.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	
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	
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

New Hire Retention Credit▶ **Attach to your tax return.**▶ **Use Part II to list additional retained workers.**

OMB No. 1545-2202

Attachment
Sequence No. **64**

Identifying number

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		
9	Enter the smaller of line 7 or line 8	9		
10	Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II	10		
11	Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions)	11		
12	New hire retention credit from partnerships and S corporations (see instructions)	12		
13	Current year credit. Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800)	13		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55035V

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

Credit for Increasing Research Activities

► Attach to your tax return.

OMB No. 1545-0619

2011
Attachment
Sequence No. **81**

Name(s) shown on return

Identifying number

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

1	Certain amounts paid or incurred to energy consortia (see instructions)		1		
2	Basic research payments to qualified organizations (see instructions)	2			
3	Qualified organization base period amount	3			
4	Subtract line 3 from line 2. If zero or less, enter -0-		4		
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5			
6	Cost of supplies	6			
7	Rental or lease costs of computers (see instructions)	7			
8	Enter the applicable percentage of contract research expenses (see instructions)	8			
9	Total qualified research expenses. Add lines 5 through 8	9			
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10			%
11	Enter average annual gross receipts (see instructions)	11			
12	Multiply line 11 by the percentage on line 10	12			
13	Subtract line 12 from line 9. If zero or less, enter -0-	13			
14	Multiply line 9 by 50% (.50)	14			
15	Enter the smaller of line 13 or line 14		15		
16	Add lines 1, 4, and 15		16		
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		

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13700H

Form **6765** (2011)

Section B—Alternative Simplified Credit (continued)

33	Add lines 23 and 32	33		
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		

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		
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36		
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts . .	37		
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		
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		

Form **6765** (2011)**Section 3081 Refundable Research Credit** ■

Orphan Drug Credit

► Attach to your tax return.

OMB No. 1545-1505

Attachment
Sequence No. **103**

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Qualified clinical testing expenses paid or incurred during the tax year (see instructions)	1		
2a	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2a		
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		
3	Orphan drug credit from partnerships, S corporations, estates, or trusts	3		
4	Add lines 2c and 3. Estates and trusts go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on the applicable line of Form 3800 (e.g., line 1h of the 2011 Form 3800)	4		
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)

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

► Attach to your tax return.

OMB No. 1545-1190

2011

Attachment
Sequence No. **109**

Name(s) shown on tax return

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.

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

Multi-asset exchanges

12	Fair market value (FMV) of other property given up	12			
13	Adjusted basis of other property given up	13			
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			
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			
16	FMV of like-kind property you received	16			
17	Add lines 15 and 16	17			
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			
19	Realized gain or (loss). Subtract line 18 from line 17	19			
20	Enter the smaller of line 15 or line 19, but not less than zero	20			
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21			
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			
23	Recognized gain. Add lines 21 and 22	23			
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24			
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25			

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
------	--------------------------------

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	Count of the Total Number of Properties			
D				

		Properties				
		A	B	C	D	
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	Lines 2 through 17 are a total for all properties.			
10	Repairs	10				
11	Taxes	11				
12	Utilities	12				
13	Wages and salaries	13				
14	Depreciation (see instructions)	14				
15	Other (list) ►	15				
16	Total expenses for each property. Add lines 3 through 15	16				
17	Income or (Loss) from each property. Subtract line 16 from line 2	17				
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a				
b	Total expenses. Add total expenses from line 16, columns A through H	18b				
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19				
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				
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				

Qualified Plug-in Electric and Electric Vehicle Credit

► Attach to your tax return.

Identifying number

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		
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		

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)

Empowerment Zone and Renewal Community Employment Credit

► **Attach to your tax return.**

OMB No. 1545-1444

2011

Attachment
 Sequence No. **99**

Name(s) shown on return

Identifying number

1	Enter the total qualified wages paid or incurred during calendar year 2011 only (see instructions)		
a	Qualified empowerment zone wages \$ [redacted] × 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	[redacted]
3	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	[redacted]
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	[redacted]
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)

Indian Employment Credit

OMB No. 1545-1417

2011

Attachment
Sequence No. **113**

► Attach to your tax return.

Name(s) shown on return		Identifying number	
1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	
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	
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	
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.

**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.

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		
2	Tips not subject to the credit provisions (see instructions)	2		
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		
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		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2011)

Biodiesel and Renewable Diesel Fuels Credit► **Attach to your tax return.**

OMB No. 1545-1924

2011Attachment
Sequence No. **141**

Name(s) shown on return

Identifying number

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* 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	\$1.00	
2 Agri-biodiesel	2	\$1.00	
3 Renewable diesel	3	\$1.00	
4 Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4	\$1.00	
5 Agri-biodiesel included in a biodiesel mixture	5	\$1.00	
6 Renewable diesel included in a renewable diesel mixture	6	\$1.00	
7 Qualified agri-biodiesel production	7	\$.10	
8 Add lines 1 through 7. Include this amount in your income for 2011 (see instructions)	8		
9 Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	9		
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		
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.

New Markets Credit

OMB No. 1545-1804

► **Attach to your tax return.**

Attachment
Sequence No. **127**

Name(s) shown on return					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				%		
				%		
				%		
				%		
				%		
				%		
				%	(Total)	
2 New markets credit from partnerships and S corporations				2		
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		

Credit for Small Employer Pension Plan Startup Costs

▶ **Attach to your tax return.**

OMB No. 1545-1810

Attachment
Sequence No. **130**

Name(s) shown on return				Identifying number		
1	Qualified startup costs incurred during the tax year. Do not enter more than \$1,000	1	<div style="width: 20px; height: 20px; background-color: red; margin: 0 auto;"></div>			
2	Enter one-half of line 1	2	<div style="width: 20px; height: 20px; background-color: red; margin: 0 auto;"></div>			
3	Credit for small employer pension plan startup costs from partnerships and S corporations	3	<div style="width: 20px; height: 20px; background-color: red; margin: 0 auto;"></div>			
4	Add lines 2 and 3	4	<div style="width: 20px; height: 20px; background-color: red; margin: 0 auto;"></div>			
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	<div style="width: 20px; height: 20px; background-color: red; margin: 0 auto;"></div>			

Credit for Employer-Provided Childcare Facilities and Services

► Attach to your tax return.

OMB No. 1545-1809

Attachment
Sequence No. **131**

Name(s) shown on return

Identifying number

1 Qualified childcare facility expenditures paid or incurred (see instructions)	1				
2 Enter 25% (.25) of line 1				2	
3 Qualified childcare resource and referral expenditures paid or incurred	3				
4 Enter 10% (.10) of line 3				4	
5 Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts (see instructions)				5	
6 Add lines 2, 4, and 5				6	
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	
8 Amount allocated to beneficiaries of the estate or trust (see instructions)				8	
9 Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800)				9	

Low Sulfur Diesel Fuel Production Credit

► Attach to your tax return.

OMB No. 1545-1914

Attachment
 Sequence No. **142**

Name(s) shown on return

Identifying number

1	Low sulfur diesel fuel produced (in gallons)	1		
2	Multiply line 1 by \$.05	2		
3	Qualified capital costs limitation (see instructions)	3		
4	Total low sulfur diesel fuel production credits allowed for all prior tax years	4		
5	Subtract line 4 from line 3	5		
6	Enter the smaller of line 5 or line 2	6		
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 1q of the 2006 Form 3800)	8		
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 1q of the 2006 Form 3800)	10		

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

		(a) Oil-related production activities	(b) All activities
Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.			
1 Domestic production gross receipts (DPGR)	1		
2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2		
3 Enter deductions and losses allocable to DPGR (see instructions)	3		
4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4		
5 Add lines 2 through 4	5		
6 Subtract line 5 from line 1	6		
7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7		
8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8		
9 Amount allocated to beneficiaries of the estate or trust (see instructions)	9		
10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a		
b Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b		
11 Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)	11		
12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22	12		
13 Enter 9% of line 12	13		
14a Enter the smaller of line 10a or line 12	14a		
b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b		
15 Subtract line 14b from line 13	15		
16 Form W-2 wages (see instructions)	16		
17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17		
18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18		
19 Amount allocated to beneficiaries of the estate or trust (see instructions)	19		
20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20		
21 Form W-2 wage limitation. Enter 50% of line 20	21		
22 Enter the smaller of line 15 or line 21.	22		
23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23		
24 Expanded affiliated group allocation (see instructions)	24		
25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

Alternative Motor Vehicle Credit

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

OMB No. 1545-1998

2011
Attachment
Sequence No. **152**

Name(s) shown on return

Identifying number

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		
2	Vehicle identification number (see instructions)		
3	Enter date vehicle was placed in service (MM/DD/YYYY)	/ /	/ /
4	Credit allowable (see instructions for amount to enter)		
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		
6	Section 179 expense deduction (see instructions)		
7	Subtract line 6 from line 5		
8	Multiply line 7 by 10% (.10)		
9	Maximum plug-in conversion credit amount allowable		
10	Enter the smaller of line 8 or line 9		
11	Tentative credit. Add lines 4 and 10		

Lines 4-11 will be the sum of all columns.

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)	%	%
13	Multiply line 11 by line 12		
14	Add columns (a) and (b) on line 13		
15	Alternative motor vehicle credit from partnerships and S corporations		
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		

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		
18	Add columns (a) and (b) on line 17		
19	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44		
20	Personal credits from Form 1040 or 1040NR (see instructions)		
21	Subtract line 20 from line 19. If zero or less, stop . You cannot claim the personal use part of the credit		
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		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2011)

Alternative Fuel Vehicle Refueling Property Credit

► Attach to your tax return.

OMB No. 1545-1981

2011
 Attachment
 Sequence No. **151**

Name(s) shown on return

Identifying number

Part I Total Cost of Refueling Property

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

2	Business/investment use part (see instructions)	2		
3	Section 179 expense deduction (see instructions)	3		
4	Subtract line 3 from line 2	4		
5	Multiply line 4 by 30% (.30)	5		
6	Maximum business/investment use part of credit (see instructions)	6		
7	Enter the smaller of line 5 or line 6.	7		
8	Alternative fuel vehicle refueling property 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 1s	9		

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)

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

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

Attachment
Sequence No. **160**

Name(s) shown on return		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> below 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	
4a	Does the policyholder have a valid consent (see instructions) for each employee included on line 2? <input checked="" type="checkbox"/> <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	

Qualified Plug-in Electric Drive Motor Vehicle Credit

▶ Attach to your tax return.

OMB No. 1545-2137

2011
Attachment
Sequence No. **125**

Name(s) shown on return

Identifying number

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		
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		

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)

Credit for Small Employer Health Insurance Premiums► Information about Form 8941 and its instructions is available at www.irs.gov/form8941.

► Attach to your tax return.

Name(s) shown on return

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	<input type="text"/>	
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	<input type="text"/>	
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	<input type="text"/>	
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	<input type="text"/>	
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	<input type="text"/>	
6	Enter the smaller of line 4 or line 5	6	<input type="text"/>	
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	<input type="text"/>	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	<input type="text"/>	
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	<input type="text"/>	
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	<input type="text"/>	
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	<input type="text"/>	
12	Enter the smaller of line 9 or line 11	12	<input type="text"/>	
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	<input type="text"/>	
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	<input type="text"/>	
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	<input type="text"/>	
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	<input type="text"/>	
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17	<input type="text"/>	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18	<input type="text"/>	
19	Enter the amount you paid in 2011 for taxes considered payroll taxes for purposes of this credit (see instructions)	19	<input type="text"/>	
20	Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f	20	<input type="text"/>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2011)

