



Statistics of Income

Partnership Returns Line Item Estimates

2012



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Department
of the
Treasury
**Internal
Revenue
Service**

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Partnership Returns Line Item Estimates 2012

Publication 5035 (Rev. 10-2014)

The *2012 Partnership Returns Line Item Estimates* (Publication 5035) presents estimates of frequencies of taxpayer entries recorded on the applicable lines of the forms and schedules filed with partnership tax returns. This publication also contains corresponding population estimates of dollar amounts recorded on those lines (as applicable).

The Statistics of Income Division also makes the results of its studies available on the Internet. You can sample our products by visiting our Internet site at <http://www.irs.gov/taxstats>. Most of the tables included in the publication are available on the Internet site in Microsoft Excel format.

The Statistics of Income Division's Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers. In addition, the SIS staff provide data referral services, act as a liaison between requesters and IRS analysts on technical questions, and answer questions on the availability of SOI data. The SIS staff can be reached by e-mail at sis@irs.gov.

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2012 Partnership Returns

Line Item Estimates

Estimates constructed from different samples usually vary. The standard error of an estimate is a measure of its variation among all possible samples. The standard error is used to measure the precision with which an estimate from a particular sample approximates the average result of all the possible samples. The sample estimate and an estimate of its standard error are used to construct an interval estimate with prescribed confidence that the interval includes the actual population value. The coefficients of variations (CV) allow for the comparison of variables. The CV is often presented as a percent, the ratio multiplied by 100.

The Statistics of Income (SOI) Division used the sample selected for its 2012 Partnership Returns Study to produce the line item estimates presented here. This sample is one of many possible samples that SOI could have randomly selected using the same design. As with any sample, it is subject to the data limitations that occur in statistical sampling. The estimates are not actual line item counts or money amounts. Table 1 shows the coefficients of variation (CV) and the lower and upper bounds of computed 95-percent confidence intervals for selected variable totals that SOI estimated from the 2012 sample.

TABLE 1. Coefficients of Variation and 95% Confidence Interval Boundaries for Selected Variables (in \$000's)

Variable	SUM	CV	Lower bound	Upper bound
Business Receipts	4,689,702,874	0.17	4,674,504,740	4,704,901,009
Cost of Goods Sold	2,827,546,739	0.24	2,814,215,806	2,840,877,673
Depreciation	136,841,830	0.84	134,579,161	139,104,498
Interest Paid	81,072,973	0.88	79,668,549	82,477,396
Interest Income	166,218,587	0.85	163,444,731	168,992,444
Net Income	777,924,476	0.83	765,239,889	790,609,064
Net Rental Real Estate Loss	(86,252,420)	2.42	(90,348,250)	(82,156,590)
Net Rental Real Estate Income	120,352,343	1.92	115,815,691	124,888,994
Number of Partners	25,334	1.81	24,437	26,231
Number of Returns	3,389	0.58	3,350	3,427
Ordinary Business Loss	(231,042,728)	1.40	(237,398,800)	(224,686,657)
Ordinary Business Income	623,270,776	0.56	616,396,464	630,145,087
Other Net Rental Real Estate Loss	(3,797,135)	9.80	(4,526,207)	(3,068,063)
Other Net Rental Real Estate Income	7,721,229	5.49	6,890,146	8,552,312
Portfolio Income Distributed to Partners	903,348,369	0.57	893,341,202	913,355,535
Taxes & Licenses	73,198,286	0.64	72,285,027	74,111,545
Total Income Minus Deductions	1,400,827,238	0.96	1,374,363,027	1,427,291,449
Total Assets	22,014,928,866	0.13	21,960,831,370	22,069,026,362
Total Deductions	4,689,190,348	0.22	4,669,091,783	4,709,288,913
Total Income	5,081,418,395	0.20	5,061,429,047	5,101,407,744
Total Receipts	6,607,510,727	0.22	6,578,558,718	6,636,462

SOI rounded all values on the money amount pages to the nearest \$1,000, and rounded amounts of \$500 or more to the next thousand. Total amounts between +\$500 and -\$500 have been marked with a [1] to indicate that all amounts in this range were rounded to zero. All money amounts and frequencies were subject to rounding errors.

Whenever a cell frequency was less than 5, SOI deleted the estimate and marked it with a [d] to avoid disclosing information about specific partnerships. An estimate based on fewer than 10 returns, and not selected at the 100-percent rate, was indicated by an asterisk (*) and considered statistically unreliable. Researchers typically should use these estimates in combination with other tabulated values due to the small sample size.

Excluded from this publication are eight attachments to Form 1065, *U.S. Return of Partnership Income*, that were included in the 2012 Partnership Returns Study; however, the quantities represented in the sample were insufficient for this publication. These attachments are:

- Form 3468, *Investment Credit*;
- Form 8820, *Orphan Drug Credit*;
- Form 8834, *Qualified Plug-in Electric and Electric Vehicle Credit*;
- Form 8864, *Biodiesel and Renewable Diesel Fuels Credit*;
- Form 8881, *Credit for Small Employer Pension Plan Startup Costs*;
- Form 8896, *Low Sulfur Diesel Fuel Production Credit*;
- Form 8910, *Alternative Motor Vehicle Credit*; and
- Form 8936, *Qualified Plug-in Electric Drive Motor Vehicle Credit*.

Included in the line counts and money amounts where equivalent fields existed are the data for Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*. They are not broken out separately from the Form 1065 data.

Form 1065 Department of the Treasury Internal Revenue Service	U.S. Return of Partnership Income <small>FISCAL YEAR CALENDAR YEAR</small> For calendar year 2012, or tax year beginning 122,278 , 2012, ending 3,388,561 , 2012 ▶ Information about Form 1065 and its separate instructions is at www.irs.gov/form1065 .	OMB No. 1545-0099 <div style="font-size: 2em; font-weight: bold;">2012</div>	
A Principal business activity <div style="text-align: right; font-weight: bold;">3,388,559</div>	Print or type.	Name of partnership <div style="text-align: right; font-weight: bold;">3,388,561 NUMBER OF PARTNERSHIPS</div>	D Employer identification number <div style="text-align: right; font-weight: bold;">3,388,561</div>
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see the instructions. <div style="text-align: right; font-weight: bold;">2,409,932 NUMBER OF E-FILED RETURNS</div>	E Date business started <div style="text-align: right; font-weight: bold;">3,388,561</div>
C Business code number <div style="text-align: right; font-weight: bold;">3,374,629</div>		City or town, state, and ZIP code <div style="text-align: right; font-weight: bold;">3,388,458 NUMBER OF FORM 1065'S 103 NUMBER OF FORM 1065-B'S</div>	F Total assets (see the instructions) <div style="text-align: right;">\$</div>

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) ▶ **39,037**

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ **3,388,561**

J Check if Schedules C and M-3 are attached **2,480,489** **809,207** **272,628** ☐

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a	Gross receipts or sales	1a	1,245,400			
	b	Returns and allowances	1b	119,812			
	c	Balance. Subtract line 1b from line 1a				1c	1,245,400
	2	Cost of goods sold (attach Form 1125-A)				2	665,832
	3	Gross profit. Subtract line 2 from line 1c				3	1,245,313
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)				4	220,615
	5	Net farm profit (loss) (attach Schedule F (Form 1040))				5	113,979
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)				6	118,944
7	Other income (loss) (attach statement)				7	349,634	
8	Total income (loss). Combine lines 3 through 7				8	1,643,379	
(see the instructions for limitations)	9	Salaries and wages (other than to partners) (less employment credits)				9	483,266
	10	Guaranteed payments to partners				10	286,210
	11	Repairs and maintenance				11	651,206
	12	Bad debts				12	86,965
	13	Rent				13	625,981
	14	Taxes and licenses				14	1,101,488
	15	Interest				15	526,338
	16a	Depreciation (if required, attach Form 4562)	16a	1,041,825			
	b	Less depreciation reported on Form 1125-A and elsewhere on return	16b	335,466		16c	727,543
	17	Depletion (Do not deduct oil and gas depletion.)				17	1,842
	18	Retirement plans, etc.				18	77,151
	19	Employee benefit programs				19	181,010
	20	Other deductions (attach statement)				20	1,630,826
	21	Total deductions. Add the amounts shown in the far right column for lines 9 through 20				21	1,733,988
22	Ordinary business income (loss). Subtract line 21 from line 8				22	1,938,763	

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)? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Paid Preparer Use Only	Print/Type preparer's name <div style="text-align: right; font-weight: bold;">3,045,775</div>	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. 11390Z

Form **1065** (2012)

Form **1065**
Department of the Treasury
Internal Revenue Service**U.S. Return of Partnership Income**

OMB No. 1545-0099

For calendar year 2012, or tax year beginning _____, 2012, ending _____, 20

► Information about Form 1065 and its separate instructions is at www.irs.gov/form1065.**2012**

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) \$ 22,280,801,957

- 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 ► **25,334**
- 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 Gross receipts or sales	1a 4,763,737,266		
	b Returns and allowances	1b 74,034,392		
	c Balance. Subtract line 1b from line 1a		1c 4,689,702,874	
	2 Cost of goods sold (attach Form 1125-A)		2 2,827,546,739	
	3 Gross profit. Subtract line 2 from line 1c		3 1,862,156,135	
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)		4 65,622,567	
	5 Net farm profit (loss) (attach Schedule F (Form 1040))		5 5,123,815	
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		6 23,874,118	
7 Other income (loss) (attach statement)		7 224,778,592		
8 Total income (loss). Combine lines 3 through 7		8 2,181,555,226		
Deductions (see the instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)		9 462,762,450	
	10 Guaranteed payments to partners		10 57,864,841	
	11 Repairs and maintenance		11 27,219,452	
	12 Bad debts		12 24,979,310	
	13 Rent		13 82,531,969	
	14 Taxes and licenses		14 73,198,286	
	15 Interest		15 81,072,973	
	16a Depreciation (if required, attach Form 4562)	16a 189,984,019		
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b 53,142,189	16c 136,841,830	
	17 Depletion (Do not deduct oil and gas depletion.)		17 1,302,243	
	18 Retirement plans, etc.		18 12,794,565	
	19 Employee benefit programs		19 32,453,375	
	20 Other deductions (attach statement)		20 796,305,886	
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20		21 1,789,327,179	
22 Ordinary business income (loss). Subtract line 21 from line 8		22 392,228,047		

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	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. 11390Z

Form **1065** (2012)

Schedule B	Other Information	TOTAL SCHEDULE B'S FILED	3,388,561	TOTAL SCHEDULE B'S E-FILED	2,409,932
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1	What type of entity is filing this return? Check the applicable box:		Yes	No
583,007	a <input type="checkbox"/> Domestic general partnership	b <input type="checkbox"/> Domestic limited partnership 406,716		
2,211,353	c <input type="checkbox"/> Domestic limited liability company	d <input type="checkbox"/> Domestic limited liability partnership 128,869		
16,044	e <input type="checkbox"/> Foreign partnership	f <input type="checkbox"/> Other 11,140		
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?		Y:	894,738
			N:	2,454,411
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		Y:	480,189
			N:	2,878,833
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		Y:	1,900,562
			N:	1,461,369
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		Y:	29,549
			N:	3,326,336
	(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		Y:	121,263
			N:	3,222,004
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization
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		Y:	19,472
			N:	3,263,588
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.			
b	The partnership's total assets at the end of the tax year were less than \$1 million.			
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.			
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.	Y:	1,710,946	N:
			1,611,246	
7	Is this partnership a publicly traded partnership as defined in section 469(k)(2)?	Y:	3,173	N:
			3,304,169	
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?	Y:	19,488	N:
			3,222,388	
9	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?	Y:	6,270	N:
			3,271,546	
10	At any time during calendar year 2012, 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.	Y:	23,941	N:
			3,319,245	

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:	Yes	No
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> a <input type="checkbox"/> Domestic general partnership c <input type="checkbox"/> Domestic limited liability company e <input type="checkbox"/> Foreign partnership </div> <div style="width: 48%;"> b <input type="checkbox"/> Domestic limited partnership d <input type="checkbox"/> Domestic limited liability partnership f <input type="checkbox"/> Other ▶ </div> </div>		
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?		
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		
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		
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		
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity
(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital	
5 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	Yes	No
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. b The partnership's total assets at the end of the tax year were less than \$1 million. 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. 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.		
7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		
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?		
9 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
10 At any time during calendar year 2012, 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. ▶		

Schedule B Other Information (continued)

	Yes	No
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 . Y: . . . 367 . . .	N:	3,315,421
12a Is the partnership making, or had it previously made (and not revoked), a section 754 election? . . . Y: 174,889 See instructions for details regarding a section 754 election.	N:	3,120,908
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	Y:	39,058
	N:	3,259,155
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.	Y:	1,621
	N:	3,297,740
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) 1,908 <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?	Y:	6,814
	N:	3,200,944
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 ► 6,997		
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. ► 37,005	Y:	68,170
	N:	3,273,349
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ► 10,570		
18a Did you make any payments in 2012 that would require you to file Form(s) 1099? See instructions Y: 1,030,780	N:	2,133,842
b If "Yes," did you or will you file required Form(s) 1099? Y: 1,010,710	N:	436,150
19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ► 6,809		
20 Enter the number of partners that are foreign governments under section 892. ► 833		

Designation of Tax Matters Partner (see instructions)

Enter below the general partner or member-manager 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 B Other Information (continued)

	Yes	No
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		
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.		
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		
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.		
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 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?		
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 ▶ 26		
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. ▶ 333		
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶ 25		
18a Did you make any payments in 2012 that would require you to file Form(s) 1099? See instructions		
b If "Yes," did you or will you file required Form(s) 1099?		
19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶ 20		
20 Enter the number of partners that are foreign governments under section 892. ▶ 2		

Designation of Tax Matters Partner (see instructions)

Enter below the general partner or member-manager 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	1,938,763
	2 Net rental real estate income (loss) (attach Form 8825)	2	1,495,970
	3a Other gross rental income (loss)	3a	58,338
	b Expenses from other rental activities (attach statement)	3b	36,818
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	65,513
	4 Guaranteed payments	4	320,859
	5 Interest income	5	944,723
	6 Dividends: a Ordinary dividends	6a	255,033
	b Qualified dividends	6b	191,342
	7 Royalties	7	52,636
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	181,945
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	283,647	
b Collectibles (28%) gain (loss)	9b	18,162	
c Unrecaptured section 1250 gain (attach statement)	9c	95,807	
10 Net section 1231 gain (loss) (attach Form 4797)	10	269,511	
11 Other income (loss) (see instructions) Type ▶	11	178,031	
Deductions	12 Section 179 deduction (attach Form 4562)	12	267,651
	13a Contributions	13a	388,861
	b Investment interest expense	13b	129,533
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	36,466
d Other deductions (see instructions) Type ▶	13d	555,816	
Self-Employment	14a Net earnings (loss) from self-employment	14a	1,365,293
	b Gross farming or fishing income	14b	101,909
	c Gross nonfarm income	14c	831,286
Credits	15a Low-income housing credit (section 42(j)(5))	15a	2,444
	b Low-income housing credit (other)	15b	25,008
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	800
	d Other rental real estate credits (see instructions) Type ▶	15d	200
	e Other rental credits (see instructions) Type ▶	15e	87
	f Other credits (see instructions) Type ▶	15f	79,023
Foreign Transactions	16a Name of country or U.S. possession ▶		
	b Gross income from all sources	16b	91,524
	c Gross income sourced at partner level	16c	43,611
	Foreign gross income sourced at partnership level		
	d Passive category ▶ 85,210 e General category ▶ 28,705 f Other ▶	16f	4,227
	Deductions allocated and apportioned at partner level		
	g Interest expense ▶ 36,880 h Other ▶	16h	28,424
	Deductions allocated and apportioned at partnership level to foreign source income		
	i Passive category ▶ 35,087 j General category ▶ 19,500 k Other ▶	16k	1,964
	l Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l	118,355
m Reduction in taxes available for credit (attach statement)	16m	398	
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	1,128,366
	b Adjusted gain or loss	17b	132,672
	c Depletion (other than oil and gas)	17c	6,250
	d Oil, gas, and geothermal properties—gross income	17d	45,035
	e Oil, gas, and geothermal properties—deductions	17e	44,746
	f Other AMT items (attach statement)	17f	77,913
Other Information	18a Tax-exempt interest income	18a	82,006
	b Other tax-exempt income	18b	53,905
	c Nondeductible expenses	18c	924,303
	19a Distributions of cash and marketable securities	19a	1,406,054
	b Distributions of other property	19b	47,629
	20a Investment income	20a	1,002,429
	b Investment expenses	20b	248,524
c Other items and amounts (attach statement)			

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	392,228,047
	2 Net rental real estate income (loss) (attach Form 8825)	2	34,099,923
	3a Other gross rental income (loss) 3a 20,328,125		
	b Expenses from other rental activities (attach statement) 3b 16,404,070		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	3,924,094
	4 Guaranteed payments	4	68,306,378
	5 Interest income	5	166,218,587
	6 Dividends: a Ordinary dividends 6a 157,907,896		
	b Qualified dividends 6b 96,754,207		
	7 Royalties	7	23,545,929
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	59,452,919
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	496,146,233	
b Collectibles (28%) gain (loss) 9b 435,236			
c Unrecaptured section 1250 gain (attach statement) 9c 29,707,281			
10 Net section 1231 gain (loss) (attach Form 4797)	10	118,907,198	
11 Other income (loss) (see instructions) Type ▶	11	207,976,675	
Deductions	12 Section 179 deduction (attach Form 4562)	12	10,458,769
	13a Contributions	13a	4,579,613
	b Investment interest expense	13b	71,463,336
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	70,550,628
d Other deductions (see instructions) Type ▶	13d	152,327,461	
Self-Employment	14a Net earnings (loss) from self-employment	14a	168,658,227
	b Gross farming or fishing income	14b	93,225,688
	c Gross nonfarm income	14c	454,315,354
Credits	15a Low-income housing credit (section 42(j)(5))	15a	520,124
	b Low-income housing credit (other)	15b	17,916,186
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	5,270,743
	d Other rental real estate credits (see instructions) Type ▶	15d	6,454
	e Other rental credits (see instructions) Type ▶	15e	1
	f Other credits (see instructions) Type ▶	15f	5,188,033
Foreign Transactions	16a Name of country or U.S. possession ▶		
	b Gross income from all sources	16b	2,319,458,005
	c Gross income sourced at partner level	16c	741,659,150
	Foreign gross income sourced at partnership level		
	d Passive category ▶ 128,502,223 e General category ▶ 207,399,609 f Other ▶	16f	8,885,013
	Deductions allocated and apportioned at partner level		
	g Interest expense ▶ 72,309,959 h Other ▶	16h	416,047,571
	Deductions allocated and apportioned at partnership level to foreign source income		
	i Passive category ▶ 38,165,244 j General category ▶ 144,958,190 k Other ▶	16k	7,759,396
	l Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l	18,565,241
m Reduction in taxes available for credit (attach statement)	16m	102,927	
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	451,928
	b Adjusted gain or loss	17b	(5,409,735)
	c Depletion (other than oil and gas)	17c	2,097,372
	d Oil, gas, and geothermal properties—gross income	17d	76,061,666
	e Oil, gas, and geothermal properties—deductions	17e	45,105,389
	f Other AMT items (attach statement)	17f	17,971,468
Other Information	18a Tax-exempt interest income	18a	5,915,721
	b Other tax-exempt income	18b	6,567,081
	c Nondeductible expenses	18c	19,081,408
	19a Distributions of cash and marketable securities	19a	4,563,843,670
	b Distributions of other property	19b	243,492,393
	20a Investment income	20a	356,248,251
	b Investment expenses	20b	85,255,044
c Other items and amounts (attach statement)			

Analysis of Net Income (Loss) TOTAL SCHEDULE L'S FILED 2,546,031 TOTAL SCHEDULE L'S E-FILED 1,892,372

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					3,355,545
2	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other
a	General partners	154,436	731,742	80,278	189,785	10,746	82,446
b	Limited partners	235,268	1,479,928	987,557	446,854	40,514	402,228

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)
1	Cash				2,248,106
2a	Trade notes and accounts receivable			371,780	
b	Less allowance for bad debts	30,790		32,980	
3	Inventories				273,530
4	U.S. government obligations				2,873
5	Tax-exempt securities		7,657		7,327
6	Other current assets (attach statement)				838,313
7a	Loans to partners (or persons related to partners)				55,235
b	Mortgage and real estate loans				35,666
8	Other investments (attach statement)				445,303
9a	Buildings and other depreciable assets			1,722,289	
b	Less accumulated depreciation			1,693,603	
10a	Depletable assets			17,632	
b	Less accumulated depletion			12,245	
11	Land (net of any amortization)				1,045,718
12a	Intangible assets (amortizable only)			787,205	
b	Less accumulated amortization			758,163	
13	Other assets (attach statement)				612,814
14	Total assets				2,517,441
	Liabilities and Capital				
15	Accounts payable				511,992
16	Mortgages, notes, bonds payable in less than 1 year				370,755
17	Other current liabilities (attach statement)				1,091,073
18	All nonrecourse loans				166,104
19a	Loans from partners (or persons related to partners)				199,446
b	Mortgages, notes, bonds payable in 1 year or more				791,985
20	Other liabilities (attach statement)				440,968
21	Partners' capital accounts		2,285,969		2,513,341
22	Total liabilities and capital				2,517,441

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	2,417,271	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):	65,527	a	Tax-exempt interest \$	142,316
3	Guaranteed payments (other than health insurance)	202,738	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 \$	168,124
a	Depreciation \$		8	Add lines 6 and 7	284,365
b	Travel and entertainment \$	781,559	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	2,419,775
5	Add lines 1 through 4	2,421,792			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	2,406,084	6	Distributions: a Cash	1,348,688
2	Capital contributed: a Cash	849,987	b Property	58,421	
	b Property	107,030	7	Other decreases (itemize):	
3	Net income (loss) per books	2,682,945			157,611
4	Other increases (itemize):	152,826	8	Add lines 6 and 7	1,439,264
5	Add lines 1 through 4	2,664,127	9	Balance at end of year. Subtract line 8 from line 5	2,582,904

TOTAL SCHEDULE M-1'S FILED 2,424,894 TOTAL SCHEDULE M-2'S FILED 2,695,747 Form **1065** (2012)

TOTAL SCHEDULE M-1'S E-FILED 1,790,729 TOTAL SCHEDULE M-2'S E-FILED 1,987,194

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	1,400,827,238
2	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other
a	General partners	94,440,747	77,756,512	6,036,184	106,154,000	2,103,494	9,520,084
b	Limited partners	236,425,766	144,855,061	146,344,644	344,662,139	78,976,841	131,788,318

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				1,066,981,227
2a	Trade notes and accounts receivable			810,689,885	
b	Less allowance for bad debts	29,240,831		27,584,783	
3	Inventories				304,131,610
4	U.S. government obligations				193,755,714
5	Tax-exempt securities		50,719,899		56,401,083
6	Other current assets (attach statement)				2,207,929,564
7a	Loans to partners (or persons related to partners)				69,494,272
b	Mortgage and real estate loans				89,930,337
8	Other investments (attach statement)				10,517,957,476
9a	Buildings and other depreciable assets			5,313,571,562	
b	Less accumulated depreciation			1,743,125,198	
10a	Depletable assets			245,925,143	
b	Less accumulated depletion			59,601,862	
11	Land (net of any amortization)				957,193,458
12a	Intangible assets (amortizable only)			882,907,597	
b	Less accumulated amortization			186,608,675	
13	Other assets (attach statement)				1,314,980,457
14	Total assets				22,014,928,866
Liabilities and Capital					
15	Accounts payable				509,016,113
16	Mortgages, notes, bonds payable in less than 1 year				326,059,271
17	Other current liabilities (attach statement)				2,806,532,947
18	All nonrecourse loans				1,212,390,621
19a	Loans from partners (or persons related to partners)				179,500,158
b	Mortgages, notes, bonds payable in 1 year or more				2,705,801,158
20	Other liabilities (attach statement)				1,537,891,328
21	Partners' capital accounts		11,263,313,669		12,737,737,269
22	Total liabilities and capital				22,014,928,866

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	147,968,199	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):	7,803,975	a	Tax-exempt interest \$	13,097,455
3	Guaranteed payments (other than health insurance)	32,242,399	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 \$	13,996,350
a	Depreciation \$		8	Add lines 6 and 7	27,093,805
b	Travel and entertainment \$	15,066,910	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5 .	175,987,677
5	Add lines 1 through 4	203,081,482			

Schedule M-2 Analysis of Partners' Capital Accounts

Schedule M-2		Analysis of Partners' Capital Accounts			
1	Balance at beginning of year	11,695,296,870	6	Distributions: a Cash	4,671,035,200
2	Capital contributed: a Cash	4,102,563,702		b Property	249,695,825
	b Property	317,043,982	7	Other decreases (itemize):	
3	Net income (loss) per books	1,639,022,315			551,960,427
4	Other increases (itemize):	506,979,667	8	Add lines 6 and 7	5,472,691,452
5	Add lines 1 through 4	18,260,906,537	9	Balance at end of year. Subtract line 8 from line 5	12,788,215,085

**SCHEDULE B-1
(Form 1065)**

(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

**Information on Partners Owning 50% or
More of the Partnership**

OMB No. 1545-0099

► Attach to Form 1065. See instructions on back.

Name of partnership

TOTAL SCHEDULE B1'S FILED

2,240,216

TOTAL SCHEDULE B1'S E-FILED

Employer identification number (EIN)

1,634,337

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, tax-exempt organization, or any foreign government 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
		675,930 1/		

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
		3,496,405 1/	

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 49842K

Schedule B-1 (Form 1065) (Rev. 12-2011)

1/The counts on this page represent the sum of the number of rows filed rather than the number of forms which have Part I or Part II completed.

**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

Total Schedule C's Filed 273,051 Total Schedule C's E-Filed 196,385

	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?	489	271,280
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?	6,663	264,591
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)?	585	270,961
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)?	174	271,379
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	278	271,316
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?	1,264	270,317

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 49945S

Schedule C (Form 1065) (Rev. 12-2011)

**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?		
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?		
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)?		
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)?		
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		
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?		

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 49945S

Schedule C (Form 1065) (Rev. 12-2011)

****No money amounts are present on this form.****

**SCHEDULE D
(Form 1065)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

► Attach to Form 1065 or Form 8865.

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

► Information about Schedule D (Form 1065) and its separate instructions is at www.irs.gov/form1065.

OMB No. 1545-0099

2012

Name of partnership

Employer identification number

Total Schedule D's Filed

322,272

Total Schedule D's E-Filed

214,055

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.	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I				92,611
2 Short-term totals from all Forms 8949 with box B checked in Part I				71,793
3 Short-term totals from all Forms 8949 with box C checked in Part I			TOTALS:	33,264
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	2,239
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	11 *
6 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts			6	67,353
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11			7	178,340

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.	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II				69,506
9 Long-term totals from all Forms 8949 with box B checked in Part II				113,124
10 Long-term totals from all Forms 8949 with box C checked in Part II			TOTALS:	68,450
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	13,040
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	33 *
13 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts			13	100,604
14 Capital gain distributions (see instructions)			14	79,146
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11			15	284,355

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 11393G

Schedule D (Form 1065) 2012

**SCHEDULE D
(Form 1065)**

Capital Gains and Losses

OMB No. 1545-0099

2012

Department of the Treasury
Internal Revenue Service

► Attach to Form 1065 or Form 8865.

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

► Information about Schedule D (Form 1065) and its separate instructions is at www.irs.gov/form1065.

Name of partnership

Employer identification 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.	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I				5,678,653
2 Short-term totals from all Forms 8949 with box B checked in Part I				10,062,223
3 Short-term totals from all Forms 8949 with box C checked in Part I			TOTALS:	28,964,394
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	816,503
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	1,023 *
6 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts			6	28,118,911
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11			7	73,755,584

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.	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II				22,619,266
9 Long-term totals from all Forms 8949 with box B checked in Part II				83,695,262
10 Long-term totals from all Forms 8949 with box C checked in Part II			TOTALS:	178,237,223
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	16,790,723
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	6,599 *
13 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts			13	214,307,648
14 Capital gain distributions (see instructions)			14	5,245,224
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11			15	521,184,157

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 11393G

Schedule D (Form 1065) 2012

Total Schedule F's Filed 112,976

Total Schedule F's E-Filed

85,383

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**
▶ **Information about Schedule F and its separate instructions is at www.irs.gov/form1040.**

OMB No. 1545-0074

2012

Attachment
Sequence No. **14**

Name of proprietor

Social security number (SSN)

A Principal crop or activity

B Enter code from Part IV

C Accounting method:

D Employer ID number (EIN), (see instr)

E Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on passive losses ☐ Yes ☐ No

F Did you make any payments in 2012 that would require you to file Form(s) 1099 (see instructions) ☐ Yes ☐ No

G If "Yes," did you or will you file 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 Sales of livestock and other resale items (see instructions)	1a			
b Cost or other basis of livestock or other items reported on line 1a	1b			
c Subtract line 1b from line 1a			1c	
2 Sales of livestock, produce, grains, and other products you raised			2	
3a Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a		4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election			5a	
b CCC loans forfeited	5b		5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions)				
a Amount received in 2012	6a		6b Taxable amount	6b
c If election to defer to 2013 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2011	6d	
7 Custom hire (machine work) income			7	
8 Other income (see instructions)			8	
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)			9	108,083

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			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 instructions)	14	94,496		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	23,584		a _____	32a		
b Other	21b	42,387		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				33	112,655	
34 Net farm profit or (loss). Subtract line 33 from line 9	34				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 2012? (see instructions) ☐ Yes ☐ No

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

a ☐ All investment is at risk. **b** ☐ Some investment is not at risk.

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

Cat. No. 11346H

Schedule F (Form 1040) 2012

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**
▶ **Information about Schedule F and its separate instructions is at www.irs.gov/form1040.**

OMB No. 1545-0074

2012

Attachment
Sequence No. **14**

Name of proprietor

Social security number (SSN)

A Principal crop or activity

B Enter code from Part IV

C Accounting method:

☐ Cash ☐ Accrual

D Employer ID number (EIN), (see instr)

E Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on passive losses ☐ Yes ☐ No

F Did you make any payments in 2012 that would require you to file Form(s) 1099 (see instructions) ☐ Yes ☐ No

G If "Yes," did you or will you file 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 Sales of livestock and other resale items (see instructions)	1a			
b Cost or other basis of livestock or other items reported on line 1a	1b			
c Subtract line 1b from line 1a			1c	
2 Sales of livestock, produce, grains, and other products you raised			2	
3a Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a		4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election			5a	
b CCC loans forfeited	5b		5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions)				
a Amount received in 2012	6a		6b Taxable amount	6b
c If election to defer to 2013 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2011	6d	
7 Custom hire (machine work) income			7	
8 Other income (see instructions)			8	
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)			9	104,934,377

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			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 instructions)	14	6,504,594		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	1,272,514		a _____	32a	
b Other	21b	1,919,951		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	99,849,883

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 2012? (see instructions) ☐ Yes ☐ No

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

a ☐ All investment is at risk. **b** ☐ Some investment is not at risk.

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

Cat. No. 11346H

Schedule F (Form 1040) 2012

SCHEDULE M-3
(Form 1065)Department of the Treasury
Internal Revenue Service**Net Income (Loss) Reconciliation**
for Certain Partnerships

▶ Attach to Form 1065 or Form 1065-B.

OMB No. 1545-0099

2012▶ Information about Schedule M-3 (Form 1065) and its instructions is at www.irs.gov/form1065.

Name of partnership

Total Schedule M-3's Filed **273,330****Total Schedule M-3's E- Filed** **195,738**

Employer identification number

This Schedule M-3 is being filed because (check all that apply):

- 144,224 A** ☐ The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- 178,512 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 **178,018**.
- 20,791 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 **20,768**.
- 118,282 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
118,235	118,313	116,482
21,763	21,763	21,695

17,882 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?
651 ☐ **Yes.** Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.
- 266,367** ☐ **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?
73,144 ☐ **Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.
- 192,510** ☐ **No.** Go to line 1c.
- c** Did the partnership prepare a non-tax-basis income statement for that period?
75,835 ☐ **Yes.** Complete lines 2 through 11 with respect to that income statement.
- 118,275** ☐ **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 / / **156,527** Ending / / **156,527**
- 3a** Has the partnership's income statement been restated for the income statement period on line 2?
54 ☐ **Yes.** (If "Yes," attach a statement and the amount of each item restated.)
- 156,648** ☐ **No.**
- b** Has the partnership's income statement been restated for any of the five income statement periods preceding the period on line 2?
1,201 ☐ **Yes.** (If "Yes," attach a statement and the amount of each item restated.)
- 155,506** ☐ **No.**

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	271,637
b Indicate accounting standard used for line 4a (see instructions):		
138,544 1 <input type="checkbox"/> GAAP 1,594 2 <input type="checkbox"/> IFRS 6,077 3 <input type="checkbox"/> 704(b)		
72,766 4 <input type="checkbox"/> Tax-basis 10,775 5 <input type="checkbox"/> Other: (Specify) ▶ 10,257		
5a Net income from nonincludible foreign entities (attach statement)	5a	(989)
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	749
6a Net income from nonincludible U.S. entities (attach statement)	6a	(2,997)
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	2,174
7a Net income (loss) of other foreign disregarded entities (attach statement)	7a	114
b Net income (loss) of other U.S. disregarded entities (attach statement)	7b	256
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	1,246
9 Adjustment to reconcile income statement period to tax year (attach statement)	9	2,067
10 Other adjustments to reconcile to amount on line 11 (attach statement)	10	2,574
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	271,780

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	248,828	216,968
b Removed on Part I, line 5	1,103	1,066
c Removed on Part I, line 6	3,519	3,412
d Included on Part I, line 7	312	273

Net Income (Loss) Reconciliation for Certain Partnerships

▶ Attach to Form 1065 or Form 1065-B.

OMB No. 1545-0099

2012

► Information about Schedule M-3 (Form 1065) and its instructions is at www.irs.gov/form1065.

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 26,395,255,187.
- 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 5,359,409,727.
- 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

- 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 a statement 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 a statement 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	1,653,920,295
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)
5a	Net income from nonincludible foreign entities (attach statement)	5a	(32,103,382)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	12,041,492
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(137,681,450)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	23,740,827
7a	Net income (loss) of other foreign disregarded entities (attach statement)	7a	575,084
b	Net income (loss) of other U.S. disregarded entities (attach statement)	7b	1,797,159
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	15,930,913
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	2,528,173
10	Other adjustments to reconcile to amount on line 11 (attach statement)	10	(21,742,998)
11	Net income (loss) per income statement of the partnership. Combine lines 4a through 10	11	1,519,010,472
Note. Part I, line 11, must equal the amount on Part II, line 26, column (a).			

- 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	20,868,303,724	8,494,697,625
b Removed on Part I, line 5	342,645,251	79,357,219
c Removed on Part I, line 6	1,147,630,073	487,128,639
d Included on Part I, line 7	84,442,028	51,354,041

Name of partnership	Employer identification number
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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 statements for lines 1 through 9)				
1 Income (loss) from equity method foreign corporations	809	649	105	
2 Gross foreign dividends not previously taxed	5,354	1,989	527	5,745
3 Subpart F, QEF, and similar income inclusions		2,416	304	2,646
4 Gross foreign distributions previously taxed	85	68	17	
5 Income (loss) from equity method U.S. corporations	1,290	541	648	
6 U.S. dividends	30,983	7,190	4,538	31,688
7 Income (loss) from U.S. partnerships	72,294	43,939	41,767	81,581
8 Income (loss) from foreign partnerships	10,787	9,395	3,225	13,538
9 Income (loss) from other pass-through entities	4,591	2,762	1,715	5,174
10 Items relating to reportable transactions (attach statement)	587	369	151	837
11 Interest income (attach Form 8916-A)	138,250	7,546	14,550	136,169
12 Total accrual to cash adjustment	2,377	3,573	* 14	2,656
13 Hedging transactions	1,274	1,085	28	643
14 Mark-to-market income (loss)	3,932	3,345	258	1,040
15 Cost of goods sold (attach Form 8916-A)	(29,114)	11,707	2,098	(29,137)
16 Sale versus lease (for sellers and/or lessors)	49	34	[d]	62
17 Section 481(a) adjustments		1,931	101	2,032
18 Unearned/deferred revenue	9,380	14,219	286	11,673
19 Income recognition from long-term contracts	691	404	15	698
20 Original issue discount and other imputed interest	532	592	102	880
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	70,079	64,722	5,735	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		29,857	4,949	34,096
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		17,923	2,357	19,672
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		18,721	1,362	19,804
e Abandonment losses		1,212	120	1,315
f Worthless stock losses (attach statement)		443	84	526
g Other gain/loss on disposition of assets other than inventory		19,629	1,464	20,809
22 Other income (loss) items with differences (attach statement)	57,002	51,894	12,639	41,593
23 Total income (loss) items. Combine lines 1 through 22	220,949	119,946	68,502	223,341
24 Total expense/deduction items. (from Part III, line 31) (see instructions)	204,046	115,559	85,442	202,950
25 Other items with no differences	234,546			234,544
26 Reconciliation totals. Combine lines 23 through 25	271,199	160,143	127,772	271,713

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.

2012 Partnership Line Item Publication (Estimated from SOI Sample)
Amounts (in 000's)

Schedule M-3 (Form 1065) 2012

Page **2**

Name of partnership	Employer identification number
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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 statements for lines 1 through 9)				
1 Income (loss) from equity method foreign corporations	5,195,434	(4,395,060)	(573,279)	
2 Gross foreign dividends not previously taxed	21,152,427	4,367,458	5,203,904	30,723,790
3 Subpart F, QEF, and similar income inclusions		9,473,930	3,672,690	13,146,620
4 Gross foreign distributions previously taxed	1,513,714	(951,260)	(370,410)	
5 Income (loss) from equity method U.S. corporations	7,119,675	(6,336,286)	(781,686)	
6 U.S. dividends	60,891,528	835,197	1,185,576	62,911,982
7 Income (loss) from U.S. partnerships	318,982,918	(33,802,858)	8,349,217	293,606,929
8 Income (loss) from foreign partnerships	133,733,638	(22,800,003)	276,698	111,197,033
9 Income (loss) from other pass-through entities	23,120,687	7,639,611	(499,295)	30,206,262
10 Items relating to reportable transactions (attach statement)	(16,659,174)	(4,513,415)	(657,168)	(21,827,035)
11 Interest income (attach Form 8916-A)	145,774,984	223,989	(4,742,355)	141,256,379
12 Total accrual to cash adjustment	18,141,096	(1,018,056)	* 9,716	17,135,223
13 Hedging transactions	859,181	90,032	(5,898)	943,533
14 Mark-to-market income (loss)	37,991,331	(2,174,305)	729,108	36,611,511
15 Cost of goods sold (attach Form 8916-A)	(2,401,087,146)	25,998,431	2,062,437	(2,373,043,775)
16 Sale versus lease (for sellers and/or lessors)	1,705,311	806,125	[d]	2,511,437
17 Section 481(a) adjustments		(288,482)	47,198	(241,284)
18 Unearned/deferred revenue	25,469,641	601,936	(180,485)	25,882,765
19 Income recognition from long-term contracts	39,546,870	869,498	686	40,417,055
20 Original issue discount and other imputed interest	7,118,364	1,628,247	6,006	8,752,617
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	453,656,274	(404,734,411)	(46,957,933)	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		454,235,204	53,842,864	510,492,133
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		(161,270,568)	(19,615,415)	(180,994,893)
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		37,418,165	5,317,231	42,700,046
e Abandonment losses		(1,854,175)	(28,552)	(1,890,654)
f Worthless stock losses (attach statement)		(3,595,683)	(290,470)	(3,886,153)
g Other gain/loss on disposition of assets other than inventory		43,146,794	6,883	43,714,306
22 Other income (loss) items with differences (attach statement)	485,989,035	(235,305,043)	(9,207,302)	241,444,499
23 Total income (loss) items. Combine lines 1 through 22	(629,799,046)	(295,724,373)	(3,205,375)	(928,398,392)
24 Total expense/deduction items. (from Part III, line 31) (see instructions)	(931,361,450)	(44,110,229)	37,416,881	(937,381,551)
25 Other items with no differences	3,069,024,865			3,068,835,848
26 Reconciliation totals. Combine lines 23 through 25	1,515,243,894	(339,834,602)	34,211,506	1,209,583,199

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.

Schedule M-3 (Form 1065) 2012

Name of partnership	Employer identification number
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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	31,917	3,140	758	32,072
2	State and local deferred income tax expense	584	430	135	67
3	Foreign current income tax expense (other than foreign withholding taxes)	12,944	3,341	526	11,103
4	Foreign deferred income tax expense	285	163	100	45
5	Equity-based compensation	812	705	333	499
6	Meals and entertainment	53,733	592	54,683	54,125
7	Fines and penalties	9,442	527	9,063	800
8	Judgments, damages, awards, and similar costs	186	50	53	178
9	Guaranteed payments	17,887	820	17,410	5,977
10	Pension and profit-sharing	11,467	1,166	212	11,578
11	Other post-retirement benefits	871	263	77	864
12	Deferred compensation	1,710	4,273	67	3,908
13	Charitable contribution of cash and tangible property	30,513	983	1,655	30,757
14	Charitable contribution of intangible property	176	* 8	* 27	181
15	Organizational expenses as per Regulations section 1.709-2(a)	3,438	6,034	302	5,912
16	Syndication expenses as per Regulations section 1.709-2(b)	639	122	526	* 6
17	Current year acquisition/reorganization investment banking fees	122	109	* 20	78
18	Current year acquisition/reorganization legal and accounting fees	704	567	107	286
19	Amortization/impairment of goodwill	2,295	4,689	888	6,250
20	Amortization of acquisition, reorganization, and start-up costs	5,965	8,443	267	11,431
21	Other amortization or impairment write-offs	86,478	35,565	1,516	92,779
22	Section 198 environmental remediation costs	103	35	* 8	109
23a	Depletion—Oil & Gas	2,419	1,462	1,612	
b	Depletion—Other than Oil & Gas	112	77	100	192
24	Intangible drilling & development costs	1,467	645	60	2,066
25	Depreciation	133,760	78,097	1,782	136,951
26	Bad debt expense	31,259	19,750	116	29,346
27	Interest expense (attach Form 8916-A)	131,347	12,758	1,597	130,248
28	Purchase versus lease (for purchasers and/ or lessees)	62	80	* 13	110
29	Research and development costs	403	134	132	553
30	Other expense/deduction items with differences (attach statement)	69,016	51,753	32,729	54,983
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	204,114	115,545	85,437	203,006

2012 Partnership Line Item Publication (Estimated from SOI Sample)
Amounts (in 000's)

Schedule M-3 (Form 1065) 2012

Page **3**

Name of partnership	Employer identification number
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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	2,221,633	92,393	(214,769)	2,099,257
2	State and local deferred income tax expense	(14,619)	14,327	6,333	6,041
3	Foreign current income tax expense (other than foreign withholding taxes)	10,849,793	240,894	960,071	12,054,416
4	Foreign deferred income tax expense	1,051,839	(672,844)	(291,359)	40,802
5	Equity-based compensation	4,353,655	(263,348)	(1,252,595)	2,844,352
6	Meals and entertainment	4,678,836	(8,763)	(2,085,064)	2,622,684
7	Fines and penalties	155,454	(3,941)	(142,906)	9,257
8	Judgments, damages, awards, and similar costs	500,523	(76,660)	(99,246)	424,787
9	Guaranteed payments	22,947,491	(561,515)	(23,341,077)	(695,265)
10	Pension and profit-sharing	8,708,822	1,038,493	926,598	10,525,932
11	Other post-retirement benefits	1,681,394	(137,436)	245,540	1,789,448
12	Deferred compensation	8,420,738	(239,778)	(14,140)	8,167,097
13	Charitable contribution of cash and tangible property	2,221,200	106,080	296,698	2,619,742
14	Charitable contribution of intangible property	149,693	* 67	* 1,697	151,457
15	Organizational expenses as per Regulations section 1.709-2(a)	347,712	(177,527)	(49,893)	120,223
16	Syndication expenses as per Regulations section 1.709-2(b)	216,265	(26,139)	(184,048)	* 6,941
17	Current year acquisition/reorganization investment banking fees	226,592	(119,800)	* (4,190)	102,603
18	Current year acquisition/reorganization legal and accounting fees	836,523	(528,027)	(77,722)	233,212
19	Amortization/impairment of goodwill	9,910,045	2,783,727	(4,957,287)	7,728,598
20	Amortization of acquisition, reorganization, and start-up costs	1,685,253	205,005	25,123	1,921,006
21	Other amortization or impairment write-offs	40,749,526	(4,300,771)	(1,070,086)	35,581,161
22	Section 198 environmental remediation costs	99,484	(48,243)	* 2,233	53,475
23a	Depletion—Oil & Gas	8,453,237	(7,351,228)	(1,161,534)	
b	Depletion—Other than Oil & Gas	533,269	64,339	803,850	1,401,545
24	Intangible drilling & development costs	19,860,504	22,682,038	1,190,344	43,121,561
25	Depreciation	161,356,416	34,687,712	(115,611)	195,646,878
26	Bad debt expense	20,441,479	3,113,172	76,470	23,631,945
27	Interest expense (attach Form 8916-A)	192,576,776	(5,734,479)	(2,122,600)	184,629,838
28	Purchase versus lease (for purchasers and/ or lessees)	(38,425)	393,798	* (111)	355,262
29	Research and development costs	3,635,066	1,498,231	41,205	5,175,457
30	Other expense/deduction items with differences (attach statement)	398,132,225	(2,477,315)	(3,368,003)	392,146,673
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	926,960,508	44,192,421	(35,976,079)	934,537,309

Schedule M-3 (Form 1065) 2012

Form **1125-A**

Cost of Goods Sold

OMB No. 1545-2225

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

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

Name		Employer identification number	
TOTAL FORM 1125-A'S FILED	696,343	TOTAL FORM 1125-A'S E-FILED	490,416
1	Inventory at beginning of year	1	316,852
2	Purchases	2	522,254
3	Cost of labor	3	115,349
4	Additional section 263A costs (attach schedule)	4	26,976
5	Other costs (attach schedule)	5	296,901
6	Total. Add lines 1 through 5	6	695,564
7	Inventory at end of year	7	335,526
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:			
294,360 (i) <input type="checkbox"/> Cost			
88,612 (ii) <input type="checkbox"/> Lower of cost or market			
7,651 (iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ► 7,457			
b Check if there was a writedown of subnormal goods 2,345 ► <input type="checkbox"/>			
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) 211 ► <input type="checkbox"/>			
d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO 9d 1,240			
e If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No 36,630 445,557			
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No 1,001 372,269			

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

General Instructions

Purpose of Form

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

Who Must File

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

Inventories

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

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

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

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

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

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

Qualifying small business taxpayer. A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year

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

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

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

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

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

OMB No. 1545-2225

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

Name		Employer identification number	
1	Inventory at beginning of year	1	262,415,671
2	Purchases	2	2,029,823,293
3	Cost of labor	3	127,120,016
4	Additional section 263A costs (attach schedule)	4	15,901,153
5	Other costs (attach schedule)	5	666,736,558
6	Total. Add lines 1 through 5	6	3,101,996,691
7	Inventory at end of year	7	274,449,952
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) <input type="checkbox"/> Cost (ii) <input type="checkbox"/> Lower of cost or market (iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶			
b Check if there was a writedown of subnormal goods ▶ <input type="checkbox"/>			
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ <input type="checkbox"/>			
d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO		9d	28,056,116
e If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation		<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

General Instructions**Purpose of Form**

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

Who Must File

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

Inventories

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

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

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

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

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

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

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

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

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

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

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2012
Attachment
Sequence No. **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

TOTAL FORM 4562'S FILED 1,487,373**TOTAL FORM 4562'S E-FILED 1,053,049****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	290,914
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	18,126
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	282,394
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	37,961
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	265,020
13	Carryover of disallowed deduction to 2013. 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	360,418
15	Property subject to section 168(f)(1) election	15	489
16	Other depreciation (including ACRS)	16	216,873

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 2012	17	991,269
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		7,046 ▶ <input type="checkbox"/>

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		24,764				24,789
b 5-year property		314,441		50-yr basis:	0	315,342
c 7-year property		253,887		50-yr deduction:	0	254,017
d 10-year property		32,525				32,543
e 15-year property		166,141				166,178
f 20-year property		9,006				9,017
g 25-year property		338				338
h Residential rental property		156,780				159,208
i Nonresidential real property		160,122				160,319

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life		6,751				6,897
b 12-year		797				799
c 40-year		4,637				4,655

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	193,162
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,304,915
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	401

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2012)

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2012
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	24,050,101
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	457,297
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	11,699,252
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	698,946
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	10,362,903
13	Carryover of disallowed deduction to 2013. 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	70,120,189
15	Property subject to section 168(f)(1) election	15	536,066
16	Other depreciation (including ACRS)	16	19,180,140

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 2012	17	145,193,247
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2012 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		4,452,260				1,212,903
b 5-year property		58,488,281				8,943,998
c 7-year property		56,634,053				6,614,345
d 10-year property		11,462,931				732,458
e 15-year property		44,214,211				1,543,617
f 20-year property		4,199,300				115,111
g 25-year property		26,066				483
h Residential rental property		105,575,408				1,764,972
i Nonresidential real property		136,845,519				1,625,090

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life		19,007,696				740,335
b 12-year		3,435,509				95,260
c 40-year		50,992,775				586,799

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	1,963,940
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	261,265,799
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	1,211,727

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	21,793	
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						

Line 42 Amortization of Costs, by Section

59e-Optional Write-Off	203 *
167h-Geological & Geophysical Exp	1,574
169-Pollution Control Facilities	0
174-Research and Experimental Procedures	77
178-Cost of Acquiring a Lease	33,195
194-Qualified Forestation and Reforestation Costs	645
195-Business Start-Up Expenditures	13,970
197-Various Intangibles	31,635
171-Taxable Bond Premium	82 *
248-Corporate Organizational Exp	885
709-Organizational Expenditures	12,076
1400L-Qual. Revitalization/Renewal Exp.	0
Other	96,569

Section C—Question

Answer these questions to determine if you are more than 5% owners or related persons (do not include employees who are not more than 5% owners or related persons):

	Yes	No
37 Do you maintain a written policy stating that the vehicle is for business use only?		
38 Do you maintain a written policy stating that the vehicle is for business use only? See the instructions for more information		
39 Do you treat all use of vehicles by employees as business use?		
40 Do you provide more than five vehicles to employees who are not more than 5% owners or related persons?		
41 Do you meet the requirements concerning the use of vehicles by employees who are not more than 5% owners or related persons?		

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

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 2012 tax year (see instructions):					169,218
43 Amortization of costs that began before your 2012 tax year					379,866
44 Total. Add amounts in column (f). See the instructions for where to report					466,795

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						25	560,125	
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 by employees who are not commuting, by your owners						

Section C—Questions

Answer these questions to determine if you are more than 5% owners or related persons (other than the partnership).

37 Do you maintain a written policy stating that the vehicle is for personal use only?	178-Cost of Acquiring a Lease	368,625				
38 Do you maintain a written policy stating that the vehicle is for business use only? See the instructions for details.	194-Qualified Forestation and Reforestation Costs	1,473				
39 Do you treat all use of vehicles by employees as business use?	195-Business Start-Up Expenditures	49,780				
40 Do you provide more than five vehicles to employees who are not commuting, by your owners	197-Various Intangibles	1,743,081				
41 Do you meet the requirements concerning the use of vehicles?	171-Taxable Bond Premium	48 *				
	248-Corporate Organizational Exp	1,982				
	709-Organizational Expenditures	37,179				
	1400L-Qual. Revitalization/Renewal Exp.	0				
	Other	2,775,983				

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 2012 tax year (see instructions):					5,272,348
43 Amortization of costs that began before your 2012 tax year				43	44,089,064
44 Total. Add amounts in column (f). See the instructions for where to report				44	49,361,412

TOTAL FORM 4797'S FILED

341,100

TOTAL FORM 4797'S E-FILED

245,314

Form

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

▶ Attach to your tax return.

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

OMB No. 1545-0184

2012Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2012 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1** **30,683**

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)

Main Category of Short-Term 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**	76,537	
						loss**	129,414	
3	Gain, if any, from Form 4684, line 39						3	0
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4	16,740
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5	1,110
6	Gain, if any, from line 32, from other than casualty or theft.						6	65,336
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7	269,603
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	0
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	[d]

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**	37,760	
					loss**	32,318	
11	Loss, if any, from line 7					11	(100)
12	Gain, if any, from line 7 or amount from line 8, if applicable					12	[d]
13	Gain, if any, from line 31					13	85,511
14	Net gain or (loss) from Form 4684, lines 31 and 38a					14	1,873
15	Ordinary gain from installment sales from Form 6252, line 25 or 36					15	34
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.					16	198
17	Combine lines 10 through 16					17	133,786
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** (2012)

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

▶ Attach to your tax return.

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

OMB No. 1545-0184

2012Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2012 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1** **27,733,462**

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**	69,368,846
						loss**	34,629,759
3	Gain, if any, from Form 4684, line 39					3	0
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37					4	4,402,356
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824					5	2,350,424
6	Gain, if any, from line 32, from other than casualty or theft.					6	63,077,443
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:					7	117,913,739
	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	0
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	[d]

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**	88,050,266
					loss**	13,329,760
11	Loss, if any, from line 7				11	(1,208)*
12	Gain, if any, from line 7 or amount from line 8, if applicable				12	[d]
13	Gain, if any, from line 31				13	18,954,722
14	Net gain or (loss) from Form 4684, lines 31 and 38a				14	-47,006
15	Ordinary gain from installment sales from Form 6252, line 25 or 36				15	307,685
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.				16	411,584
17	Combine lines 10 through 16				17	94,405,104
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					
	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					
					18a	
					18b	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2012)

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

► Attach to your tax return.

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

OMB No. 1545-0219

2012
Attachment
Sequence No. **77**

Name(s) shown on return

TOTAL FORM 5884'S FILED 8,546

TOTAL FORM 5884'S E-FILED 6,253

Identifying number

1 Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.			
a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ <u>2,748</u> × 25% (.25)	1a		
b Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>3,291</u> × 40% (.40)	1b		
c Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>611</u> × 50% (.50)	1c		
2 Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	4,165	
3 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	4,469	
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	8,543	
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		

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

► Attach to your tax return.

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

OMB No. 1545-0219

2012
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 . \$ <u>47,160</u> × 25% (.25)	1a		
b Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>242,961</u> × 40% (.40)	1b		
c Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>12,122</u> × 50% (.50)	1c		
2 Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	115,080	
3 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	40,335	
4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4b	4	155,389	
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		

Form **5884-B**
 (December 2010)
 Department of the Treasury
 Internal Revenue Service
 Name(s) shown on return

New Hire Retention Credit

► **Attach to your tax return.**
 ► **Use Part II to list additional retained workers.**

OMB No. 1545-2202

Attachment
 Sequence No. **65**

Identifying number

TOTAL FORM 5884-B'S FILED 552 TOTAL FORM 5884-B'S E-FILED 343

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			135
11 Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions)	11		130	
12 New hire retention credit from partnerships and S corporations (see instructions)	12			418
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			552

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55035V

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

Form **5884-B**

(December 2010)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

New Hire Retention Credit

► Attach to your tax return.

► Use Part II to list additional retained workers.

OMB No. 1545-2202

Attachment
Sequence No. **65**

Identifying number

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			3,949
11 Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions)	11		4	
12 New hire retention credit from partnerships and S corporations (see instructions)	12			574
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			4,523

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55035V

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

Form **6765**Department of the Treasury
Internal Revenue Service**Credit for Increasing Research Activities**► **Attach to your tax return.**► **Information about Form 6765 and its instructions is at www.irs.gov/form6765.**

OMB No. 1545-0619

2012
Attachment
Sequence No. **81**

Name(s) shown on return

Identifying number

TOTAL FORM 6765'S FILED 13,313 TOTAL FORM 6765'S E-FILED 9,416**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	[d]
2	Basic research payments to qualified organizations (see instructions)	2	12	*
3	Qualified organization base period amount	3	11	*
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	[d]
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	1,912	
6	Cost of supplies	6	1,317	
7	Rental or lease costs of computers (see instructions)	7	5	*
8	Enter the applicable percentage of contract research expenses (see instructions)	8	1,829	
9	Total qualified research expenses. Add lines 5 through 8	9	2,347	
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	1,893	%
11	Enter average annual gross receipts (see instructions)	11	1,295	
12	Multiply line 11 by the percentage on line 10	12	1,259	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	2,339	
14	Multiply line 9 by 50% (.50)	14	2,347	
15	Enter the smaller of line 13 or line 14	15	2,339	
16	Add lines 1, 4, and 15	16	2,342	
17	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	17	2,324	

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	[d]
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	0
20	Qualified organization base period amount (see the line 3 instructions)	20	[d]
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	0
22	Add lines 18 and 21	22	[d]
23	Multiply line 22 by 20% (.20)	23	[d]
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	1,649
25	Cost of supplies	25	959
26	Rental or lease costs of computers (see the line 7 instructions)	26	13
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	1,017
28	Total qualified research expenses. Add lines 24 through 27	28	1,720
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	1,453
30	Divide line 29 by 6.0	30	1,248
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	1,219
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)	32	1,687
33	Add lines 23 and 32	33	1,696
34	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 65% (.65). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	34	1,763

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13700H

Form **6765** (2012)

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

► Attach to your tax return.

► Information about Form 6765 and its instructions is at www.irs.gov/form6765.

OMB No. 1545-0619

2012
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	[d]
2	Basic research payments to qualified organizations (see instructions)	2	1,224 *
3	Qualified organization base period amount	3	3,415 *
4	Subtract line 3 from line 2. If zero or less, enter -0-	4	[d]
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	2,145,250
6	Cost of supplies	6	476,260
7	Rental or lease costs of computers (see instructions)	7	279 *
8	Enter the applicable percentage of contract research expenses (see instructions)	8	783,479
9	Total qualified research expenses. Add lines 5 through 8	9	3,405,267
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	%
11	Enter average annual gross receipts (see instructions)	11	165,410,524
12	Multiply line 11 by the percentage on line 10	12	634,814
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	2,776,791
14	Multiply line 9 by 50% (.50)	14	1,702,634
15	Enter the smaller of line 13 or line 14	15	1,681,938
16	Add lines 1, 4, and 15	16	1,685,850
17	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	17	173,370

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	[d]
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	0
20	Qualified organization base period amount (see the line 3 instructions)	20	[d]
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	0
22	Add lines 18 and 21	22	[d]
23	Multiply line 22 by 20% (.20)	23	[d]
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	5,611,268
25	Cost of supplies	25	1,345,360
26	Rental or lease costs of computers (see the line 7 instructions)	26	1,835 *
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	1,727,064
28	Total qualified research expenses. Add lines 24 through 27	28	8,685,527
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	19,137,087
30	Divide line 29 by 6.0	30	3,163,663
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	5,361,592
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)	32	725,607
33	Add lines 23 and 32	33	724,593
34	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 65% (.65). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	34	387,958

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13700H

Form **6765** (2012)

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	0
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	3,851
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	9,186
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	12,994
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	

General Instructions

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

Future Developments

For the latest information about developments related to Form 6765 and its instructions, such as legislation enacted after this form and instructions were published, go to www.irs.gov/form6765.

What's New

The credit for increasing research activities has been extended through 2013.

Purpose of Form

Use Form 6765 to figure and claim the credit for increasing research activities or to elect the reduced credit under section 280C.

Who Must File

An individual, estate, trust, organization, or corporation claiming a credit for increasing research activities; or any S corporation, partnership, estate, or trust that allocates the credit to its shareholders, partners, or beneficiaries must complete this form and attach it to its income tax return. If you are a taxpayer that is not a partnership or S corporation, and your only source of this credit is from a partnership, S corporation, estate, or trust, you are not required to complete or file this form, with the following exception: you are a taxpayer that is an estate or trust and the credit can be allocated to beneficiaries. For more details, see the Instructions for Form 1041, Schedule K-1, box 13.

Note. Corporations filing an amended return to claim a credit or refund of the research credit, see Notice 2008-39, I.R.B. 2008-13 684, available at http://www.irs.gov/irb/2008-13_IRB/index.html for information on where to file.

Qualified Research

The research credit is generally allowed for expenses paid or incurred for qualified research. *Qualified research* means research for which expenses may be treated as section 174 expenses. This research must be undertaken for discovering information that is technological in nature, and its application must be intended for use in developing a new or improved business component of the taxpayer. In addition, substantially all of the activities of the research must be elements of a process of experimentation

relating to a new or improved function, performance, reliability, or quality. The research credit generally is not allowed for the following types of activities.

- Research conducted after the beginning of commercial production.
- Research adapting an existing product or process to a particular customer's need.
- Duplication of an existing product or process.
- Surveys or studies.
- Research relating to certain internal-use computer software.
- Research conducted outside the United States, Puerto Rico, or a U.S. possession.
- Research in the social sciences, arts, or humanities.
- Research funded by another person (or governmental entity).

If you incur qualified clinical testing expenses relating to drugs for certain rare diseases, you can elect to claim the orphan drug credit for these expenses instead of the research credit. See Form 8820, Orphan Drug Credit.

See section 41 and Regulations sections 1.41-2 and 1.41-4 for other definitions and special rules.

Special Rules

See section 41(f) and Regulations sections 1.41-6 and 1.41-7 for special rules related to:

- Aggregation of expenses for members of controlled groups and businesses under common control;
- Allocation of the credit by partnerships, estates, and trusts;
- Adjustments, if a major portion of a business is acquired or disposed of; and
- Short tax years.

For special rules concerning the allocation and apportionment of research and experimental expenses between U.S. and foreign source income, see sections 861 through 864.

Member of Controlled Group or Business Under Common Control

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 41(f)(1)(A) and (f)(5)) and all members of a group of businesses under common control (as defined in section 41(f)(1)(B)), are treated as a single taxpayer. Use Section A or B to

figure the credit for the entire group. As a member, your credit is determined on a proportionate basis to your share of the aggregate qualified expenses for increasing research activities taken into account by the group for the research credit. Enter your share of the credit on line 17 or line 34, whichever applies. Attach a statement showing how your share of the credit was figured, the name and employer identification number or taxpayer identification number of the other members of the group, and the designated member. Write "See Attached" next to the entry space for line 17 or line 34.

If a member of a controlled group of corporations or businesses under common control has filed its return using a method different from that of the designated member, then that member should file an amended return to conform to the designated member's method.

For special rules regarding the election (or revocation of the election) of the alternative simplified credit in Section B by a controlled group of corporations, see Regulations section 1.41-9.

For purposes of the reduced credit election, a member of a controlled group of corporations (within the meaning of section 41(f)(5)), or a trade or business which is treated as being under common control with other trades or businesses (within the meaning of section 41(f)(1)(B)), may make the election under section 280C(c)(3). However, only the common parent (within the meaning of section 1.1502-77(a)(1)(i)) of a consolidated group may make the election on behalf of the members of a consolidated group.

Specific Instructions

You can:

- Claim the regular credit in Section A or
- Elect the alternative simplified credit in Section B.

You may want to figure your credit using both of the methods for which you are eligible to get the maximum credit allowed.

Once elected, the alternative simplified credit (ASC) applies to the current tax year and all later years. A current tax year's ASC election may not be revoked. You may revoke the election for a later tax year by completing Section A relating to the regular credit and attaching the Form 6765 to your

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	0
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	525,940
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	86,325
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	612,527
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	

General Instructions

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

Future Developments

For the latest information about developments related to Form 6765 and its instructions, such as legislation enacted after this form and instructions were published, go to www.irs.gov/form6765.

What's New

The credit for increasing research activities has been extended through 2013.

Purpose of Form

Use Form 6765 to figure and claim the credit for increasing research activities or to elect the reduced credit under section 280C.

Who Must File

An individual, estate, trust, organization, or corporation claiming a credit for increasing research activities; or any S corporation, partnership, estate, or trust that allocates the credit to its shareholders, partners, or beneficiaries must complete this form and attach it to its income tax return. If you are a taxpayer that is not a partnership or S corporation, and your only source of this credit is from a partnership, S corporation, estate, or trust, you are not required to complete or file this form, with the following exception: you are a taxpayer that is an estate or trust and the credit can be allocated to beneficiaries. For more details, see the Instructions for Form 1041, Schedule K-1, box 13.

Note. Corporations filing an amended return to claim a credit or refund of the research credit, see Notice 2008-39, I.R.B. 2008-13 684, available at http://www.irs.gov/irb/2008-13_IRB/index.html for information on where to file.

Qualified Research

The research credit is generally allowed for expenses paid or incurred for qualified research. *Qualified research* means research for which expenses may be treated as section 174 expenses. This research must be undertaken for discovering information that is technological in nature, and its application must be intended for use in developing a new or improved business component of the taxpayer. In addition, substantially all of the activities of the research must be elements of a process of experimentation

relating to a new or improved function, performance, reliability, or quality. The research credit generally is not allowed for the following types of activities.

- Research conducted after the beginning of commercial production.
- Research adapting an existing product or process to a particular customer's need.
- Duplication of an existing product or process.
- Surveys or studies.
- Research relating to certain internal-use computer software.
- Research conducted outside the United States, Puerto Rico, or a U.S. possession.
- Research in the social sciences, arts, or humanities.
- Research funded by another person (or governmental entity).

If you incur qualified clinical testing expenses relating to drugs for certain rare diseases, you can elect to claim the orphan drug credit for these expenses instead of the research credit. See Form 8820, Orphan Drug Credit.

See section 41 and Regulations sections 1.41-2 and 1.41-4 for other definitions and special rules.

Special Rules

See section 41(f) and Regulations sections 1.41-6 and 1.41-7 for special rules related to:

- Aggregation of expenses for members of controlled groups and businesses under common control;
- Allocation of the credit by partnerships, estates, and trusts;
- Adjustments, if a major portion of a business is acquired or disposed of; and
- Short tax years.

For special rules concerning the allocation and apportionment of research and experimental expenses between U.S. and foreign source income, see sections 861 through 864.

Member of Controlled Group or Business Under Common Control

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 41(f)(1)(A) and (f)(5)) and all members of a group of businesses under common control (as defined in section 41(f)(1)(B)), are treated as a single taxpayer. Use Section A or B to

figure the credit for the entire group. As a member, your credit is determined on a proportionate basis to your share of the aggregate qualified expenses for increasing research activities taken into account by the group for the research credit. Enter your share of the credit on line 17 or line 34, whichever applies. Attach a statement showing how your share of the credit was figured, the name and employer identification number or taxpayer identification number of the other members of the group, and the designated member. Write "See Attached" next to the entry space for line 17 or line 34.

If a member of a controlled group of corporations or businesses under common control has filed its return using a method different from that of the designated member, then that member should file an amended return to conform to the designated member's method.

For special rules regarding the election (or revocation of the election) of the alternative simplified credit in Section B by a controlled group of corporations, see Regulations section 1.41-9.

For purposes of the reduced credit election, a member of a controlled group of corporations (within the meaning of section 41(f)(5)), or a trade or business which is treated as being under common control with other trades or businesses (within the meaning of section 41(f)(1)(B)), may make the election under section 280C(c)(3). However, only the common parent (within the meaning of section 1.1502-77(a)(1)(i)) of a consolidated group may make the election on behalf of the members of a consolidated group.

Specific Instructions

You can:

- Claim the regular credit in Section A or
- Elect the alternative simplified credit in Section B.

You may want to figure your credit using both of the methods for which you are eligible to get the maximum credit allowed.

Once elected, the alternative simplified credit (ASC) applies to the current tax year and all later years. A current tax year's ASC election may not be revoked. You may revoke the election for a later tax year by completing Section A relating to the regular credit and attaching the Form 6765 to your

Form **8824**
Department of the Treasury
Internal Revenue Service

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

► Attach to your tax return.

OMB No. 1545-1190

2012

Attachment
Sequence No. **109**

Name(s) shown on tax return

TOTAL FORM 8824'S FILED

18,701

TOTAL FORM 8824'S E-FILED

11,268

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

Y: 865

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 **N: 17,810**
☐ 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).

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 12311A

Form **8824** (2012)

Note: Partnerships may file multiple Form 8824's. The frequency numbers of Form 8824 represent the actual number filed rather than the number of Partnerships that filed the form with that line.

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

Form **8824**Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

2012Attachment
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).

No money amounts are present on the page.

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 Y: **3,019**

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15. N: **15,683**

12	Fair market value (FMV) of other property given up	12	277		
13	Adjusted basis of other property given up	13	175		
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		121	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15		1,766	
16	FMV of like-kind property you received	16		16,463	
17	Add lines 15 and 16	17		16,516	
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		17,619	
19	Realized gain or (loss). Subtract line 18 from line 17	19		17,153	
20	Enter the smaller of line 15 or line 19, but not less than zero	20		1,663	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21		392	
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)	22		1,354	
23	Recognized gain. Add lines 21 and 22	23		1,725	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		16,949	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		17,627	

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

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

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

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

Your social security number

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred **and** received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up	12	381,875	
13	Adjusted basis of other property given up	13	334,014	
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	47,861	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15	3,933,408	
16	FMV of like-kind property you received	16	25,878,283	
17	Add lines 15 and 16	17	29,811,691	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions)	18	15,584,366	
19	Realized gain or (loss). Subtract line 18 from line 17	19	18,889,067	
20	Enter the smaller of line 15 or line 19, but not less than zero	20	3,190,763	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	403,020	
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	2,805,736	
23	Recognized gain. Add lines 21 and 22	23	3,208,756	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	15,680,311	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	17,435,787	

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

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

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

Form **8825**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-1186

Name		Employer identification number	
Total Form 8825's Filed 1,499,048		Total Form 8825's E-Filed 1,091,469	
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
A			
B			
C	Number of Returns that Reported 1 or more Properties		
D			

		Properties				
		A	B	C	D	
2	Gross rents	2				1,261,772
Rental Real Estate Expenses						
3	Advertising	3				232,343
4	Auto and travel	4				238,769
5	Cleaning and maintenance	5				572,631
6	Commissions	6				117,462
7	Insurance	7				929,426
8	Legal and other professional fees	8				1,039,871
9	Interest	9	Lines 2 through 17 are a total for all properties.			842,581
10	Repairs	10				801,134
11	Taxes	11				1,011,433
12	Utilities	12				756,054
13	Wages and salaries	13				144,095
14	Depreciation (see instructions)	14				1,161,368
15	Other (list) ►	15				1,097,785
16	Total expenses for each property. Add lines 3 through 15	16				1,356,780
17	Income or (Loss) from each property. Subtract line 16 from line 2	17				1,365,592
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a				1,261,772
b	Total expenses. Add total expenses from line 16, columns A through H	18b				(1,356,780)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19				17,068
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				204,666
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				1,495,970

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	Total Number of Properties Reported: 2,301			
B				
C				
D				

		Properties					
		A	B	C	D		
Rental Real Estate Income							
2	Gross rents	2					488,076,605
Rental Real Estate Expenses							
3	Advertising	3					2,440,905
4	Auto and travel	4					819,376
5	Cleaning and maintenance	5					16,732,334
6	Commissions	6					1,723,831
7	Insurance	7					11,070,593
8	Legal and other professional fees	8					26,325,601
9	Interest	9	Lines 2 through 16 are a total for all properties.				120,855,934
10	Repairs	10					21,031,455
11	Taxes	11					47,891,204
12	Utilities	12					27,605,021
13	Wages and salaries	13					18,250,821
14	Depreciation (see instructions)	14					100,834,643
15	Other (list) ▶	15					56,468,045
16	Total expenses for each property. Add lines 3 through 15	16					452,049,764
17	Income or (Loss) from each property. Subtract line 16 from line 2	17					35,926,359
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a					488,076,605
b	Total expenses. Add total expenses from line 16, columns A through H	18b					(452,049,764)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19					991,362
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					-2,918,280
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					34,099,923

Form **8844**

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

Empowerment Zone Employment Credit

► Attach to your tax return.

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

OMB No. 1545-1444

2012

Attachment
Sequence No. **99**

Total Form 8844's Filed: 2,178

Total Form 8844's E-Filed: 1,898

Identifying number

1	Enter the total qualified wages paid or incurred during calendar year 2012 only (see instructions)		
a	Qualified empowerment zone wages \$ 1,017 × 20% (.20)	1a	
b	Reserved	1b	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2	1,006
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	1,173
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	2,175
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** (2012)

Form **8844**

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

Empowerment Zone Employment Credit

► Attach to your tax return.

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

OMB No. 1545-1444

2012

Attachment
Sequence No. **99**

Identifying number

1	Enter the total qualified wages paid or incurred during calendar year 2012 only (see instructions)		
a	Qualified empowerment zone wages \$ <u>111,313</u> × 20% (.20)	1a	
b	Reserved	1b	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2	22,228
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	6,419
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	28,648
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** (2012)

Form **8845**

Indian Employment Credit

OMB No. 1545-1417

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Information about Form 8845 and its instructions is at www.irs.gov/form8845.**

2012
Attachment
Sequence No. **113**

Name(s) shown on return

Identifying number

Total Form 8845's Filed: 459

Total Form 8845's E-Filed: 227

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	282
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	6
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	459
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.

What's New

The Indian employment credit has been extended. The credit is available for qualified wages and health insurance costs paid or incurred in tax years 2012 and 2013.

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 agreement.

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 below).
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.
- Indian reservation** means a reservation as defined in section 3(d) of the Indian Financing Act of 1974 or section 4(10) of the Indian Child Welfare Act of 1978.

Early Termination of Employee

Generally, if the employer terminates a qualified employee less than 1 year after the date of initial employment, the following rules apply.

- No wages or qualified employee health insurance costs may be taken into account for the tax year the employment is terminated.
- Any credits allowed for prior tax years by reason of wages paid or incurred to that employee must be recaptured. Include the recapture amount on the line for recapture taxes on your income tax return. Also, any carryback or carryover of the credit must be adjusted.

These rules do not apply if:

- The employee voluntarily quits,
- The employee is terminated because of misconduct, or

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

▶ Attach to your tax return.

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

OMB No. 1545-1417

2012
Attachment
Sequence No. **113**

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	30,138
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	478
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	8,034
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.

What's New

The Indian employment credit has been extended. The credit is available for qualified wages and health insurance costs paid or incurred in tax years 2012 and 2013.

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 agreement.

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 below).
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.

Indian reservation means a reservation as defined in section 3(d) of the Indian Financing Act of 1974 or section 4(10) of the Indian Child Welfare Act of 1978.

Early Termination of Employee

Generally, if the employer terminates a qualified employee less than 1 year after the date of initial employment, the following rules apply.

- No wages or qualified employee health insurance costs may be taken into account for the tax year the employment is terminated.
- Any credits allowed for prior tax years by reason of wages paid or incurred to that employee must be recaptured. Include the recapture amount on the line for recapture taxes on your income tax return. Also, any carryback or carryover of the credit must be adjusted.

These rules do not apply if:

- The employee voluntarily quits,
- The employee is terminated because of misconduct, or

Form **8846**

Department of the Treasury
Internal Revenue Service

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

► Attach to your tax return.

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

OMB No. 1545-1414

2012

Attachment
Sequence No. **98**

Name(s) shown on return

Total Form 8846's Filed: 23,975

Total Form 8846's E-Filed: 18,368

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	16,976
2	Tips not subject to the credit provisions (see instructions)	2	9,059
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 \$110,100, 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	23,975

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2012)

Form **8846**

Department of the Treasury
Internal Revenue Service

**Credit for Employer Social Security and Medicare Taxes
Paid on Certain Employee Tips**

► Attach to your tax return.

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

OMB No. 1545-1414

2012

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	5,775,655
2	Tips not subject to the credit provisions (see instructions)	2	669,644
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 \$110,100, 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	534,215

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2012)

Form **8874**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

New Markets Credit

OMB No. 1545-1804

Attachment
Sequence No. **127**

► Attach to your tax return.

Name(s) shown on return

Identifying number

TOTAL FORM 8874'S FILED: 178 TOTAL FORM 8874'S E-FILED: 152

(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				%	
				%	
				%	
				%	
				%	
				%	
				%	127 (Total)
2 New markets credit from partnerships and S corporations				2	51
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 1I of the 2006 Form 3800)				3	178

New Markets Credit

OMB No. 1545-1804

Form

8874

(Rev. December 2006)

Department of the Treasury
Internal Revenue Service► **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				%	
				%	
				%	
				%	
				%	
				%	
				%	341,607 (Total)
2 New markets credit from partnerships and S corporations				2	16,470
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 1I of the 2006 Form 3800)				3	358,077

Form **8882**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

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

TOTAL FORM 8882'S FILED: 1,451

TOTAL FORM 8882'S E-FILED: 105

1	Qualified childcare facility expenditures paid or incurred (see instructions)	1	63		
2	Enter 25% (.25) of line 1	2		63	
3	Qualified childcare resource and referral expenditures paid or incurred	3	7		
4	Enter 10% (.10) of line 3	4		7	
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts (see instructions)	5		1,383	*
6	Add lines 2, 4, and 5	6		1,451	
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		1,451	
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	8			
9	Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800)	9			

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

► 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	18,972			
2	Enter 25% (.25) of line 1			2	4,743	
3	Qualified childcare resource and referral expenditures paid or incurred	3	2,220			
4	Enter 10% (.10) of line 3			4	222	
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts (see instructions)			5	198	*
6	Add lines 2, 4, and 5			6	5,163	
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	4,100	
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		

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

TOTAL FORM 8903'S FILED: 13,764

TOTAL FORM 8903'S E-FILED: 11,783

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)		12,600
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3		6,003
3	Enter deductions and losses allocable to DPGR (see instructions)		8,908
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		4,095
5	Add lines 2 through 4		12,506
6	Subtract line 5 from line 1		
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)		3,023
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10		
9	Amount allocated to beneficiaries of the estate or trust (see instructions)		
10a	Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	1,243	
10b	Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22		11,261
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)		909
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		[d]
13	Enter 9% of line 12		136 *
14a	Enter the smaller of line 10a or line 12	0	
14b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	0	
15	Subtract line 14b from line 13		136 *
16	Form W-2 wages (see instructions)		9,619
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)		1,127
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20		
19	Amount allocated to beneficiaries of the estate or trust (see instructions)		
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18		
21	Form W-2 wage limitation. Enter 50% of line 20		
22	Enter the smaller of line 15 or line 21.		[d]
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6		[d]
24	Expanded affiliated group allocation (see instructions)		0
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		902 *

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment
Sequence No. **143**

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

Name(s) as shown on return

Identifying number

Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.

	(a) Oil-related production activities	(b) All activities
1 Domestic production gross receipts (DPGR)		104,939,358
2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3		65,203,857
3 Enter deductions and losses allocable to DPGR (see instructions)		20,507,342
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		9,898,902
5 Add lines 2 through 4		95,341,349
6 Subtract line 5 from line 1		
7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)		313,084
8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10		
9 Amount allocated to beneficiaries of the estate or trust (see instructions)		
10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	334,886	
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		11,486,211
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)		934,274
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		[d]
13 Enter 9% of line 12		12,580 *
14a Enter the smaller of line 10a or line 12	0	
b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%		0
15 Subtract line 14b from line 13		12,580 *
16 Form W-2 wages (see instructions)		9,533,337
17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)		737,942
18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20		
19 Amount allocated to beneficiaries of the estate or trust (see instructions)		
20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18		
21 Form W-2 wage limitation. Enter 50% of line 20		
22 Enter the smaller of line 15 or line 21.		[d]
23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6		[d]
24 Expanded affiliated group allocation (see instructions)		0
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		12,406 *

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

Form **8911**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Alternative Fuel Vehicle Refueling Property Credit

► Attach to your tax return.

► Information about Form 8911 and its instructions is at www.irs.gov/form8911.

OMB No. 1545-1981

2012
Attachment
Sequence No. **151**

TOTAL FORM 8911'S FILED: 146

TOTAL FORM 8911'S E-FILED: 97

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	83
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	83
3	Section 179 expense deduction (see instructions)	3	0
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	87
7	Enter the smaller of line 5 or line 6.	7	83
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations.	8	63
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	146

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, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16	
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 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** (2012)

Form **8911**

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

► Information about Form 8911 and its instructions is at www.irs.gov/form8911.

2012
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	6,813
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	6,813
3	Section 179 expense deduction (see instructions)	3	0
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	3,655
7	Enter the smaller of line 5 or line 6.	7	1,549
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations.	8	46
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	1,595

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, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16	
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 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** (2012)

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

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

Attachment
Sequence No. **160**

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

Name(s) shown on return	Identifying number
Total Form 8925's Filed: 2,158	
Total Form 8925's E-Filed: 1,919	
Name of policyholder, if different from above	Identifying number, if different from above
50 *	145

Type of business	
1,591	
1 Enter the number of employees the policyholder had at the end of the tax year	1 2,143
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 2,148
3 Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3 1,961
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 2,033 105 *	
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b 99 *

General Instructions

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

Purpose of Form

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

See sections 101(j) and 6039I, and Notice 2009-48, 2009-24 I.R.B. 1085, for more information.

Definitions

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

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

that employs the person insured under the employer-owned life insurance contract and (b) the direct or indirect beneficiary of the employer-owned life insurance contract.

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

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

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

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

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

The written notification must include a disclosure of the face amount of life insurance, either in dollars or as a multiple of salary, that the policyholder

reasonably expects to purchase with regard to the employee during the course of the employee's tenure. Additional notice and consent are required if the aggregate face amount of the employer-owned life insurance contracts with regard to an employee exceeds the amount of which the employee was given notice and to which the employee consented. See Q&A-9 and Q&A-12 in Notice 2009-48.

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

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

Electronic notification and consent.

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

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

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

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

Attachment
Sequence No. **160**

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

Name(s) shown on return	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	384
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	9
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	29,984,451
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	2 *

General Instructions

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

Purpose of Form

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

See sections 101(j) and 6039I, and Notice 2009-48, 2009-24 I.R.B. 1085, for more information.

Definitions

Employer-owned life insurance contract.

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

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

that employs the person insured under the employer-owned life insurance contract and (b) the direct or indirect beneficiary of the employer-owned life insurance contract.

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

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

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

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

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

The written notification must include a disclosure of the face amount of life insurance, either in dollars or as a multiple of salary, that the policyholder

reasonably expects to purchase with regard to the employee during the course of the employee's tenure. Additional notice and consent are required if the aggregate face amount of the employer-owned life insurance contracts with regard to an employee exceeds the amount of which the employee was given notice and to which the employee consented. See Q&A-9 and Q&A-12 in Notice 2009-48.

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

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

Electronic notification and consent.

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

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

Form **8941**

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

2012

Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

► Information about Form 8941 and its separate instructions is at www.irs.gov/form8941.

Attachment
Sequence No. **63**

Name(s) shown on return

Total Form 8941's Filed: 15,842

Total Form 8941's E-Filed: 11,787

Identifying number

1a	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1a	13,488	
b	Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1a (see instructions)	1b		
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	13,856	
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	14,420	
4	Premiums you paid during the tax year for employees included on line 1a for health insurance coverage under a qualifying arrangement (see instructions)	4	14,429	
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	14,429	
6	Enter the smaller of line 4 or line 5	6	14,429	
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	14,429	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	14,429	
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	14,428	
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	56 *	
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	14,429	
12	Enter the smaller of line 9 or line 11	12	14,428	
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 1a for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13	12,426	
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	12,170	
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	1,540	
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	15,831	
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 2012 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** (2012)

Form **8941**

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

2012

Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

► Information about Form 8941 and its separate instructions is at www.irs.gov/form8941.

Attachment
Sequence No. **63**

Name(s) shown on return

Identifying number

1a Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1a	132	
b Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1a (see instructions)	1b		
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	84	
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	483,091	
4 Premiums you paid during the tax year for employees included on line 1a for health insurance coverage under a qualifying arrangement (see instructions)	4	274,881	
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	410,140	
6 Enter the smaller of line 4 or line 5	6	259,746	
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	90,587	
8 If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	86,071	
9 If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	41,752	
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	215 *	
11 Subtract line 10 from line 4. If zero or less, enter -0-	11	271,049	
12 Enter the smaller of line 9 or line 11	12	41,752	
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 1a for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13	63	
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	47	
15 Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	1,270	
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	43,021	
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 2012 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** (2012)