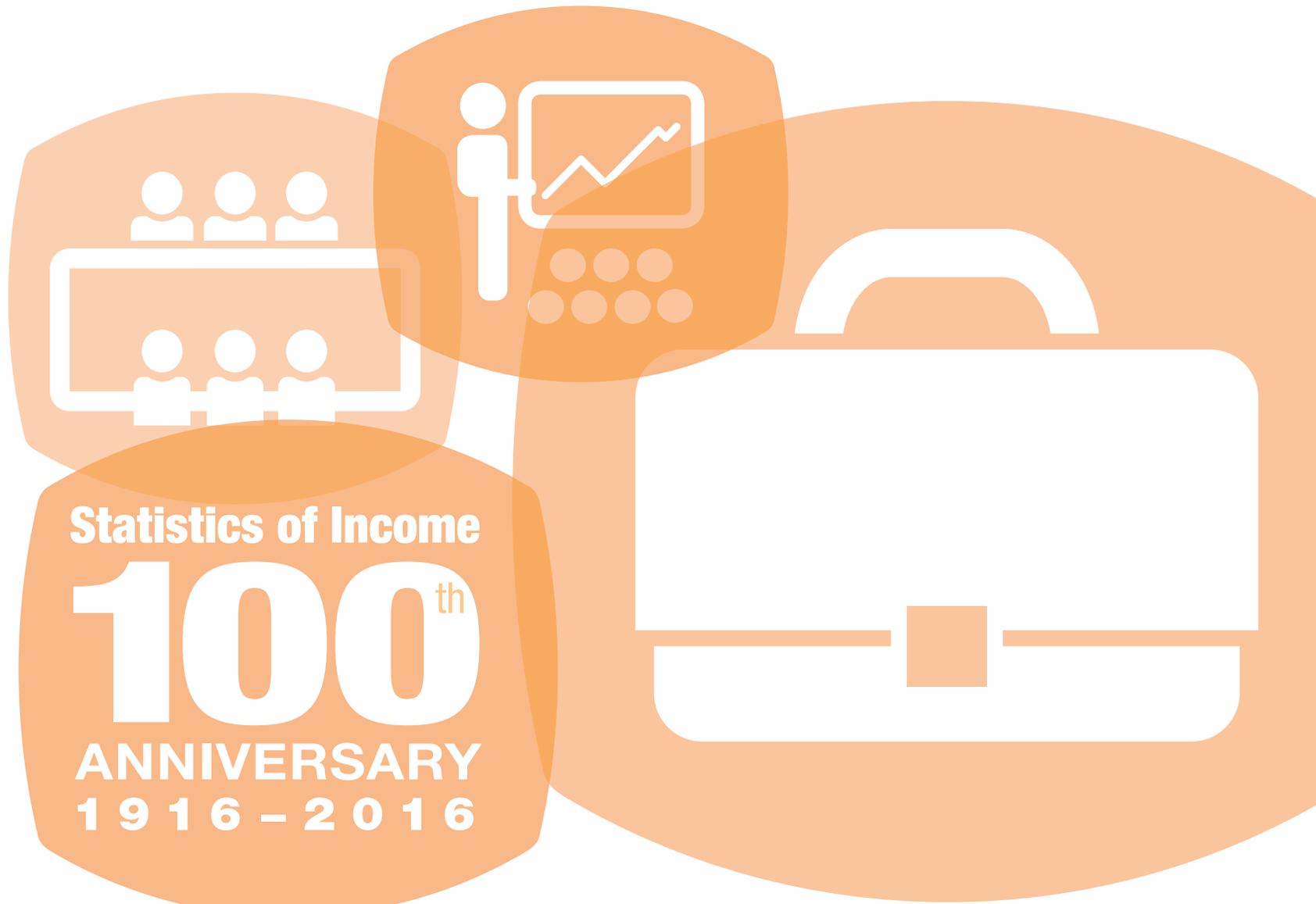




Statistics of Income

**Corporation Income
Tax Returns
Line Item Estimates**

2013



Statistics of Income

100th

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Department of
the Treasury
**Internal
Revenue
Service**

2013 Corporation Income Tax Returns Line Item Estimates

John Koskinen
Commissioner

Benjamin Herndon
Director,
Research, Applied
Analytics & Statistics

Barry Johnson
Director,
Statistics of Income
Division

Melanie Patrick
Chief,
Corporation Statistics
Branch

This report contains estimates of frequencies of taxpayer entries and estimates of monetary amounts recorded on the applicable lines of the Forms 1120 and 1120S, representing nearly 80% of total returns filed as part of the SOI sample. In addition, estimates of frequencies and money amounts pertaining to separate attachments on all 1120-series forms within the SOI sample are included. While data reported on Forms 1120-F, 1120-L, 1120-PC, 1120-REIT, and 1120-RIC are part of the SOI sample, the data presented have been limited for Tax Year 2013 while additional review with our other publications is being coordinated.

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

For further information, contact:

Melanie Patrick, Chief
Corporation Statistics Branch
Statistics of Income Division
1111 Constitution Ave. K-4100
Washington, DC 20224-0002

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This publication was prepared by Kyle Mudry: Economist, Sandy Jaipaul: Economist, and Brian Whitley: Information Technology Specialist, SOI Corporation Statistics Branch.

Description of the Sample and Limitations of the Data

This section describes the sample design, sample selection, data capture, data cleaning, and data completion processes for the Statistics of Income (SOI) 2013 Corporation Statistics Program. It also presents the techniques used to produce estimates of the total number of corporations and associated variables as well as an assessment of the data limitations, including sampling and nonsampling errors.

Background

From Tax Years (TY) 1916 through 1950, SOI extracted data from each corporate return filed. Beginning with TY 1951, however, SOI introduced stratified probability sampling. Since that time, the sample size has generally decreased while the corporate tax return population has increased. For example, for 1951, the sample accounted for 41.5 percent of the entire population, or 285,000 of the 687,000 total returns filed. For 2013, the sample accounted for about 1.86 percent of the total population of just over 6.3 million returns. This population count differs from the estimated population count cited elsewhere in this publication because the sampling frame includes out-of-scope and duplicate returns.

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

Target Population

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

Survey Population

The survey population includes corporate tax returns filed with one of the 1120 forms selected for the study and posted to the IRS Business Master File (BMF). Excluded are amended returns and returns for which the tax liabilities changed because of a tax audit. Figure E gives the number

of corporate returns by form type that were subject to sampling during Tax Years 2010 through 2013.

Figure E. Population Counts by Corporate Form Type, Tax Years 2010–2013

| Form type | Tax year | | | |
|--------------|------------------|------------------|------------------|------------------|
| | 2010 | 2011 | 2012 | 2013 |
| 1120 | 1,867,941 | 1,835,482 | 1,800,426 | 1,785,481 |
| 1120S | 4,336,365 | 4,367,077 | 4,409,276 | 4,484,612 |
| 1120-L | 748 | 700 | 657 | 600 |
| 1120-PC | 8,572 | 9,237 | 10,218 | 11,721 |
| 1120-RIC | 13,385 | 14,193 | 15,612 | 16,379 |
| 1120-REIT | 1,798 | 1,928 | 2,168 | 2,502 |
| 1120-F | 32,414 | 35,149 | 38,065 | 40,923 |
| Total | 6,261,223 | 6,263,766 | 6,276,422 | 6,342,218 |

Sample Design

The current design is a probability sample stratified by form type and either by 1) size of total assets alone or 2) size of total assets and a measure of income. Form 1120 returns are stratified by size of total assets and size of “proceeds,” which is the measure of income for this form. Size of proceeds is defined as the larger of the absolute value of net income (or deficit) or the absolute value of “cash flow,” which is the sum of net income, several depreciation amounts, and depletion. Form 1120S is stratified by size of total assets and size of ordinary income. SOI stratified all other 1120 forms (1120-F, 1120-L, 1120-PC, 1120-RIC, and 1120-REIT) by size of total assets only.

SOI began the design process with projected population totals derived from IRS administrative workload estimates, adjusted according to the distribution by population strata from several previous survey years. Using projected population totals by sample strata, SOI carried out an optimal allocation based on stratum standard errors to assign sample sizes to each stratum such that the overall targeted sample size was approximately 118,000 returns for 2013, an increase over the 2012 target because of overall population size increases. Mathematical statisticians selected a Bernoulli sample independently from each stratum, with sampling rates ranging from 0.25 percent to 100 percent. Figure F shows the stratum boundaries, sampling rates, frame population, and sample counts from the BMF for each type of 1120. This table also shows the population and sample counts after adjustments for missing returns, outliers, and weight trimming. The total realized sample for 2013, including inactive and noneligible corporations, is 118,105 returns.

Bertrand Überall, Richard Collins, and Elliot Mountjoy were responsible for the sample design and estimation of the SOI 2013 Corporation Program under the direction of Tamara Rib, Chief, Mathematical Statistics Section, Corporation Statistics Branch.

Sample Selection

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

Sample selection for TY 2013 occurred over the 24-month period, July 2013 through June 2015. SOI requires a 24-month sampling period for two reasons. First, just over 9 percent of all corporations use noncalendar-year accounting periods. To capture these returns, the 2013 statistics include all corporations filing returns with accounting periods ending between July 2013 and June 2014. Second, many corporations, including some of the largest corporations, request 6-month filing extensions. This combination of noncalendar-year accounting periods and filing extensions means that the last TY 2013 returns the IRS received had accounting periods ending in June 2014, and therefore, had to be filed by October 2014. However, taking into account the 6-month extension, these returns could have been filed as late as March 2015 and still be considered timely. To account for the normal processing time, the sample selection process remained open for the 2013 study until the end of June 2015. However, SOI added a few very large returns for TY 2013 to the sample as late as August 2015.

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

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

Data Capture

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

for a small, single-entity corporation filing Form 1120, or up to several weeks for a large, consolidated corporation filing several hundred attachments and schedules with the return. The process is further complicated by several factors:

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

To help staff overcome these complexities and differences in taxpayer reporting, for each tax year, SOI prepares detailed instructions for the editing units at the IRS Submission Processing Centers. For TY 2013, these instructions consisted of almost 1,000 pages, covering standard and straightforward procedures and instructions for addressing data exceptions.

Data Cleaning

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

- Impossible conditions, such as incorrect tax data for a particular form type;
- Internal inconsistencies, such as items not adding to totals;
- Questionable values, such as a bank with an unusually large amount reported for cost of goods sold and/or operations; and
- Improper sample class codes, such as when a return has \$100 million in total assets, but was selected as though it had \$1 million because the last two digits of the total assets were keyed in as cents..

2013 Corporation Returns—Description of the Sample and Limitations of the Data

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

| Sample class number | Description of sample selection classes | | Sampling rates (%) | Number of returns | | | |
|---------------------|---|--------------------------------|--------------------|-------------------|---------------|---------------------|---------------|
| | Size of total assets | Size of proceeds* | | BMF counts | | After adjustments** | |
| | | | | Population | Sample | Population | Sample |
| | All Returns, Total | | | 6,342,218 | 118,105 | 6,342,219 | 117,841 |
| | Form 1120, Total *** | | | 1,781,802 | 55,375 | 1,781,802 | 55,245 |
| 1 | Under \$50,000..... | Under \$25,000..... | 0.40 | 758,908 | 3,059 | 758,908 | 3,039 |
| 2 | \$50,000–\$100,000..... | \$25,000–\$50,000..... | 0.40 | 189,336 | 797 | 189,336 | 794 |
| 3 | \$100,000–\$250,000..... | \$50,000–\$100,000..... | 0.40 | 251,042 | 983 | 251,042 | 981 |
| 4 | \$250,000–\$500,000..... | \$100,000–\$250,000..... | 1.09 | 188,738 | 2,080 | 188,738 | 2,070 |
| 5 | \$500,000–\$1,000,000..... | \$250,000–\$500,000..... | 1.81 | 142,626 | 2,518 | 142,626 | 2,510 |
| 6 | \$1,000,000–\$2,500,000..... | \$500,000–\$1,000,000..... | 3.48 | 117,672 | 4,095 | 117,672 | 4,085 |
| 7 | \$2,500,000–\$5,000,000..... | \$1,000,000–\$1,500,000..... | 5.94 | 48,440 | 2,797 | 48,440 | 2,792 |
| 8 | \$5,000,000–\$10,000,000..... | \$1,500,000–\$2,500,000..... | 15.00 | 30,386 | 4,632 | 30,386 | 4,622 |
| 9 | \$10,000,000–\$25,000,000..... | \$2,500,000–\$5,000,000..... | 35.00 | 22,655 | 7,966 | 22,655 | 7,946 |
| 10 | \$25,000,000–\$50,000,000..... | \$5,000,000–\$10,000,000..... | 50.00 | 10,937 | 5,386 | 10,937 | 5,380 |
| 11 | \$50,000,000–\$100,000,000..... | \$10,000,000–\$15,000,000..... | 100.00 | 6,613 | 6,613 | 6,623 | 6,598 |
| 12 | \$100,000,000–\$250,000,000..... | \$15,000,000 or more..... | 100.00 | 7,031 | 7,031 | 7,031 | 7,020 |
| 13 | \$250,000,000–\$500,000,000..... | | 100.00 | 2,960 | 2,960 | 2,955 | 2,955 |
| 14 | \$500,000,000 or more..... | | 100.00 | 4,458 | 4,458 | 4,453 | 4,453 |
| | Form 1120S, Total *** | | | 4,484,065 | 36,194 | 4,484,065 | 36,160 |
| 15 | Under \$50,000..... | Under \$25,000..... | 0.25 | 1,667,938 | 4,022 | 1,667,938 | 4,012 |
| 16 | \$50,000–\$100,000..... | \$25,000–\$50,000..... | 0.25 | 665,219 | 1,656 | 665,219 | 1,651 |
| 17 | \$100,000–\$250,000..... | \$50,000–\$100,000..... | 0.25 | 788,321 | 2,012 | 788,321 | 2,009 |
| 18 | \$250,000–\$500,000..... | \$100,000–\$250,000..... | 0.31 | 596,120 | 1,866 | 596,120 | 1,865 |
| 19 | \$500,000–\$1,000,000..... | \$250,000–\$500,000..... | 0.56 | 336,538 | 1,838 | 336,538 | 1,836 |
| 20 | \$1,000,000–\$2,500,000..... | \$500,000–\$1,000,000..... | 0.99 | 232,732 | 2,225 | 232,732 | 2,225 |
| 21 | \$2,500,000–\$5,000,000..... | \$1,000,000–\$1,500,000..... | 1.56 | 88,824 | 1,371 | 88,824 | 1,371 |
| 22 | \$5,000,000–\$10,000,000..... | \$1,500,000–\$2,500,000..... | 2.52 | 53,087 | 1,292 | 53,087 | 1,292 |
| 23 | \$10,000,000–\$25,000,000..... | \$2,500,000–\$5,000,000..... | 20.00 | 34,181 | 6,811 | 34,181 | 6,805 |
| 24 | \$25,000,000–\$50,000,000..... | \$5,000,000–\$10,000,000..... | 30.00 | 11,388 | 3,384 | 11,388 | 3,382 |
| 25 | \$50,000,000–\$100,000,000..... | \$10,000,000–\$15,000,000..... | 100.00 | 4,736 | 4,736 | 4,736 | 4,733 |
| 26 | \$100,000,000–\$250,000,000..... | \$15,000,000 or more..... | 100.00 | 3,561 | 3,561 | 3,561 | 3,559 |
| 27 | \$250,000,000 or more..... | | 100.00 | 1,420 | 1,420 | 1,420 | 1,420 |
| | Form 1120-L, Total | | | 444 | 249 | 444 | 249 |
| 28 | Under \$10,000,000..... | | 43.00 | 304 | 109 | 304 | 109 |
| 29 | \$10,000,000–\$50,000,000..... | | 100.00 | 79 | 79 | 79 | 79 |
| 30 | \$50,000,000–\$250,000,000..... | | 100.00 | 27 | 27 | 27 | 27 |
| 31 | \$250,000,000 or more..... | | 100.00 | 34 | 34 | 34 | 34 |
| | Form 1120-F, Total | | | 40,885 | 6,281 | 40,886 | 6,210 |
| 32 | Under \$10,000,000..... | | 13.00 | 38,470 | 4,933 | 38,469 | 4,873 |
| 33 | \$10,000,000–\$50,000,000..... | | 13.00 | 1,211 | 144 | 1,211 | 144 |
| 34 | \$50,000,000–\$250,000,000..... | | 100.00 | 695 | 695 | 699 | 686 |
| 35 | \$250,000,000 or more..... | | 100.00 | 509 | 509 | 507 | 507 |
| | Form 1120-PC, Total | | | 11,296 | 2,244 | 11,296 | 2,238 |
| 36 | Under \$2,500,000..... | | 10.00 | 8,365 | 777 | 8,365 | 774 |
| 37 | \$2,500,000–\$10,000,000..... | | 25.00 | 1,967 | 503 | 1,967 | 501 |
| 38 | \$10,000,000–\$50,000,000..... | | 100.00 | 741 | 741 | 741 | 740 |
| 39 | \$50,000,000–\$250,000,000..... | | 100.00 | 211 | 211 | 211 | 211 |
| 40 | \$250,000,000 or more..... | | 100.00 | 12 | 12 | 12 | 12 |
| | Form 1120-REIT, Total | | | 2,501 | 2,103 | 2,501 | 2,096 |
| 41 | Under \$10,000,000..... | | 25.00 | 530 | 132 | 523 | 123 |
| 42 | \$10,000,000–\$50,000,000..... | | 100.00 | 610 | 610 | 611 | 607 |
| 43 | \$50,000,000–\$250,000,000..... | | 100.00 | 680 | 680 | 679 | 678 |
| 44 | \$250,000,000 or more..... | | 100.00 | 681 | 681 | 688 | 688 |
| | Form 1120-RIC, Total | | | 16,374 | 10,808 | 16,374 | 10,799 |
| 45 | Under \$10,000,000..... | | 15.00 | 3,734 | 547 | 3,734 | 547 |
| 46 | \$10,000,000–\$50,000,000..... | | 30.00 | 3,315 | 936 | 3,315 | 936 |
| 47 | \$50,000,000–\$100,000,000..... | | 100.00 | 1,339 | 1,339 | 1,337 | 1,333 |
| 48 | \$100,000,000–\$250,000,000..... | | 100.00 | 1,982 | 1,982 | 1,977 | 1,972 |
| 49 | \$250,000,000–\$500,000,000..... | | 100.00 | 1,639 | 1,639 | 1,638 | 1,638 |
| 50 | \$500,000,000 or more..... | | 100.00 | 4,365 | 4,365 | 4,373 | 4,373 |
| 51 | Special Studies (All Form Types) | | 100.00 | 4,851 | 4,851 | 4,851 | 4,844† |

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

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

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

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

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

2013 Corporation Returns—Description of the Sample and Limitations of the Data

Data Completion

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

Beginning with the TY 2012 sample, the criteria for imputing balance sheets for returns with incomplete balance sheets changed significantly. Now, only the largest returns with incomplete balance sheets are subject to SOI's balance sheet imputation procedure. As a result, the number of returns with imputed balance sheets will be negligible, and SOI will perform imputation on an ad hoc basis only.

SOI uses various methods to impute data for some certainty returns unavailable for editing, depending on the information available at the time the return needs to be completed for the sample. These corporations are identified from the previous year's sample using a combination of assets and receipts. Additional corporations may be identified to ensure industry coverage. SOI uses data filed electronically for those corporate returns selected for the sample, but unavailable for statistical processing. For TY 2013, there were 45 returns that met these criteria. For some returns not selected for the sample, if the current tax return was not located and no other current tax data were available, then SOI used data from the previous year's return, with adjustments for tax law changes, if needed.

The data completion process also includes identifying returns not eligible for the sample as the BMF may have duplicate and other out-of-scope returns. These returns include those filed by nonprofit corporations, returns having neither current income nor deductions, and prior-year tax returns. Additionally, amended or tentative returns, nonresident foreign corporations having no effectively connected income with a trade or business located in the United States, fraudulent returns, and returns filed by tax-exempt corporations are not eligible for the sample. Figure G displays the number of inactive sampled returns excluded from the tabulations, as well as the percentages of the total sample size they represent for 2010 through 2013.

Figure G. Number of Inactive Sampled Returns for Tax Years 2010–2013

| Type of inactive return | Tax year | | | |
|-------------------------|----------|-------|-------|-------|
| | 2010 | 2011 | 2012 | 2013 |
| No income or deductions | 1,608 | 1,959 | 1,986 | 2,058 |
| Other* | 4,686 | 4,236 | 4,447 | 4,436 |
| Total | 6,294 | 6,195 | 6,433 | 6,494 |
| Percent of sample | 5.80 | 5.60 | 5.52 | 5.51 |

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

Figure H provides estimates of the number of active corporations by form type for 2010 through 2013. For Forms

1120-L and 1120-PC, these estimates may differ from the population counts in Figure E due to changes made during the data capture and data cleaning processes.

Figure H. Estimated Number of Active Returns for Tax Years 2010–2013

| Form type | Tax year | | | |
|--------------|------------------|------------------|------------------|------------------|
| | 2010 | 2011 | 2012 | 2013 |
| 1120 | 1,649,285 | 1,624,888 | 1,591,973 | 1,582,809 |
| 1120S | 4,127,554 | 4,158,572 | 4,205,452 | 4,257,909 |
| 1120-L | 796 | 752 | 713 | 647 |
| 1120-PC | 8,244 | 8,822 | 9,461 | 10,720 |
| 1120-RIC | 13,256 | 14,120 | 15,484 | 16,297 |
| 1120-REIT | 1,766 | 1,894 | 2,146 | 2,472 |
| 1120-F* | 12,824 | 14,077 | 15,592 | 16,949 |
| Total | 5,813,725 | 5,823,126 | 5,840,821 | 5,887,804 |

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

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

Estimation

SOI bases the estimates of the total number of corporations and associated variables produced in this report on weighted sample data using either a one-step or two-step process, depending on the form type filed. Under the one-step process, SOI assigns a weight for the return, which is the reciprocal of the realized sampling rate, adjusted for unavailable returns, outliers, weight trimming, and any other necessary adjustments. SOI used these weights, referred to as the "national weights," to produce the estimates published in this report for Forms 1120-F, 1120-L, 1120-PC, 1120-RIC, and 1120-REIT, as well as Form 1120 and 1120S returns that were sampled with certainty.

The two-step process is used to improve the estimates by industry for returns filed on either Form 1120 or 1120S that are not selected in self-representing strata. The first stage of the two-step process is to assign an initial weight for the return as described above. The second stage involves post-stratification by industry and sample selection class. SOI uses a bounded raking ratio estimation approach to determine the final weights because certain post-stratification cells may have small sample sizes [3]. SOI used these final weights to produce the aggregated frequency and money amount estimates that are published in this report for these forms.

Data Limitations and Measures of Variability

SOI uses several extensive quality review processes to improve data quality. This starts at the sample selection stage with weekly monitoring to ensure the proper number of returns is selected, especially in the certainty strata. These processes continue through the data collection, data cleaning, and data completion procedures with consistency testing. Part of the review process includes

2013 Corporation Returns—Description of the Sample and Limitations of the Data

extensive comparisons between the sample year (2013) and prior-year (2012) data. SOI designed each processing stage to ensure data integrity.

Sampling Error

Since the TY 2013 estimates are based on a sample, they may differ from population aggregates resulting from a complete census of all corporate income tax returns. The TY 2013 sample is one of many possible samples that could have been selected under the same sample design. Estimates derived from one possible sample could differ from those derived from another and also from the population aggregates. The deviation of a sample estimate from the average of all possible similarly selected samples is called the sampling error.

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

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

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

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= 155,960 \times 3.47/100 \\ &= 5,412 \end{aligned}$$

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

$$\begin{aligned} X \pm 2 \cdot SE(X) &= 155,960 \pm (2 \times 5,412) \\ &= 155,960 \pm 10,824 \end{aligned}$$

The interval estimate is 145,136 returns to 166,784 returns. This means that if all possible samples were selected under the same general conditions and sample design, and if an

estimate and its estimated standard error were calculated from each sample, then approximately 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the average estimate derived from all possible samples. Thus, for a particular sample, it can be said with 95-percent confidence that the average of all possible samples is included in the constructed interval. This average of the estimates derived from all possible samples would be equal to or near the value obtained from a census.

Nonsampling Error

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

Nonsampling errors include coverage errors, nonresponse errors, processing errors, or response errors. The inability to obtain information for all sampled returns, differing interpretations of tax concepts or taxpayer instructions, inability to provide accurate information at the time of filing (data are collected before auditing), and inability to obtain all tax schedules and attachments may cause these errors. These errors may also be caused by data recording or coding errors, data collecting or cleaning errors, estimation errors, and failure to represent all population units.

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

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

Nonresponse Errors: There are two types of nonresponse errors: unit and item. Unit nonresponse occurs when a sampled return is unavailable for SOI processing. For example, other areas of the IRS may have the return at the time it is needed for statistical processing. These returns are termed "unavailable returns."

2013 Corporation Returns—Description of the Sample and Limitations of the Data

Figure I. Coefficients of Variation (CVs) for Number of Returns, by Asset Size and Sector, for Tax Year 2013

[Coefficients of variation are in percentages]

| Sector | All asset sizes | Size of total assets | | | |
|--|-----------------|----------------------|---------------------|-----------------------------|-------------------------------|
| | | Zero assets | \$1 under \$500,000 | \$500,000 under \$1,000,000 | \$1,000,000 under \$5,000,000 |
| | (1) | (2) | (3) | (4) | (5) |
| All industries [1] | 0.18 | 1.53 | 0.48 | 1.14 | 0.60 |
| Agriculture, forestry, fishing, and hunting | 2.80 | 13.26 | 4.81 | 4.74 | 3.48 |
| Mining | 7.25 | 22.26 | 11.56 | 16.76 | 9.77 |
| Utilities | 17.26 | 54.21 | 22.54 | 40.40 | 22.11 |
| Construction | 1.06 | 5.01 | 1.70 | 4.18 | 2.20 |
| Manufacturing | 2.76 | 10.66 | 4.65 | 6.62 | 3.28 |
| Wholesale and retail trade | 1.00 | 4.41 | 1.59 | 2.70 | 1.43 |
| Transportation and warehousing | 2.17 | 6.86 | 3.75 | 8.58 | 6.20 |
| Information | 4.03 | 9.80 | 5.81 | 13.37 | 8.15 |
| Finance and insurance | 2.12 | 7.92 | 3.54 | 7.52 | 4.18 |
| Real estate and rental and leasing | 1.15 | 4.67 | 2.01 | 3.09 | 1.91 |
| Professional, scientific, and technical services | 1.09 | 3.79 | 1.61 | 5.68 | 3.50 |
| Management of companies (holding companies) | 5.28 | 12.22 | 10.99 | 15.27 | 7.46 |
| Administrative and support and waste management and remediation services | 2.72 | 6.81 | 3.65 | 10.11 | 7.06 |
| Educational services | 6.51 | 14.46 | 8.76 | 25.14 | 19.89 |
| Health care and social assistance | 1.17 | 6.67 | 1.71 | 6.61 | 6.00 |
| Arts, entertainment, and recreation | 3.97 | 11.70 | 5.14 | 15.58 | 9.72 |
| Accommodation and food services | 1.57 | 7.02 | 2.36 | 6.80 | 4.49 |
| Other services | 2.08 | 6.18 | 2.80 | 6.86 | 5.43 |

| Sector | Size of total assets—continued | | | | |
|--|--------------------------------|---------------------------------|---------------------------------|----------------------------------|-----------------------------------|
| | \$5,000,000 under \$10,000,000 | \$10,000,000 under \$25,000,000 | \$25,000,000 under \$50,000,000 | \$50,000,000 under \$100,000,000 | \$100,000,000 under \$250,000,000 |
| | (6) | (7) | (8) | (9) | (10) |
| All industries [1] | 0.98 | 0.42 | 0.53 | 0.10 | 0.08 |
| Agriculture, forestry, fishing, and hunting | 8.82 | 3.62 | 5.96 | 0.00 | 0.00 |
| Mining | 9.75 | 4.46 | 5.03 | 0.41 | 0.00 |
| Utilities | 28.86 | 12.39 | 10.96 | 0.00 | 0.00 |
| Construction | 3.58 | 1.71 | 2.38 | 0.18 | 0.33 |
| Manufacturing | 3.78 | 1.28 | 1.54 | 0.11 | 0.07 |
| Wholesale and retail trade | 2.32 | 0.80 | 1.18 | 0.10 | 0.09 |
| Transportation and warehousing | 10.70 | 3.45 | 3.85 | 0.39 | 0.00 |
| Information | 9.13 | 3.47 | 3.95 | 0.28 | 0.34 |
| Finance and insurance | 4.82 | 1.67 | 1.79 | 0.31 | 0.18 |
| Real estate and rental and leasing | 3.57 | 1.55 | 2.02 | 0.91 | 0.74 |
| Professional, scientific, and technical services | 5.20 | 2.30 | 2.68 | 0.16 | 0.22 |
| Management of companies (holding companies) | 7.89 | 3.05 | 2.75 | 0.15 | 0.05 |
| Administrative and support and waste management and remediation services | 11.65 | 5.21 | 6.36 | 0.49 | 0.00 |
| Educational services | 25.52 | 11.11 | 14.00 | 0.00 | 0.00 |
| Health care and social assistance | 10.73 | 5.04 | 5.95 | 0.53 | 0.00 |
| Arts, entertainment, and recreation | 16.57 | 6.02 | 8.72 | 0.00 | 0.00 |
| Accommodation and food services | 7.12 | 3.63 | 5.56 | 0.71 | 0.00 |
| Other services | 13.43 | 7.19 | 10.68 | 0.00 | 0.00 |

[1] Includes returns not allocable by sector.

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

Item nonresponse occurs when certain items are unavailable for a return selected for SOI processing, even if the return itself is available. An example of item nonresponse would be items missing from the balance sheet, even though other items have been reported.

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

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

References

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

Line Item Data Confidence Intervals

The data shown for each form in this publication is taken from the Statistics of Income (SOI) 2013 Corporate Tax Return Sample and is therefore subject to the same data limitations that are detailed in the 2013 SOI Corporate Income Tax Complete Report (Publication 16). Because these data are statistically sampled, the money amounts are **estimates** and should not be treated as actual money amounts. As such, the data contained here are from a sample that could be one of a number of possible samples of corporate tax returns. Because each sample would contain different returns, estimates constructed from each sample would vary. The sample estimate, along with the estimated standard error, allows the computation of confidence intervals indicating that the estimate is contained within the interval with the prescribed confidence. Below are the computed 95% confidence intervals for selected variable counts that are shared among one or more Form 1120 return types, along with the associated Coefficient of Variation (CV). The variables selected are detailed in the 2013 SOI Corporate Income Tax Complete Report (Publication 16).

| Variable | CV | Lower Bound | Upper bound |
|---------------------------------|-------------|----------------|----------------|
| Number of returns | 0.18 | 5,866,608 | 5,909,000 |
| Total receipts | 0.16 | 30,095,122,451 | 30,288,349,561 |
| Business receipts | 0.17 | 26,758,257,546 | 26,940,834,458 |
| Cost of goods sold | 0.21 | 17,068,902,376 | 17,212,885,886 |
| Net income | 0.14 | 2,322,837,148 | 2,335,881,560 |
| Deficit | 0.33 | 397,860,766 | 403,147,420 |
| Income sub to tax | 0.04 | 1,257,475,889 | 1,259,489,461 |
| Total income tax before credits | 0.04 | 441,496,015 | 442,202,975 |
| Foreign tax credit | 0.01 | 118,255,448 | 118,302,760 |
| General bus credit | 0.05 | 27,722,881 | 27,778,383 |
| Prior year min tax credit | 0.21 | 2,009,693 | 2,026,645 |
| Total income tax after credits | 0.06 | 293,005,255 | 293,709,313 |
| Total assets | 0.01 | 88,196,064,683 | 88,231,350,165 |
| Depreciable assets | 0.11 | 11,185,508,035 | 11,234,832,785 |
| Depreciation deduction | 0.14 | 727,863,879 | 731,951,361 |

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

Notes on Data Estimates

Any estimate based on less than ten returns is considered a weak estimate and is indicated by an asterisk (*) preceding the estimated data. A dash (-) or zero shown in place of an estimate indicates that there were no returns having that characteristic, or the characteristic was so rare that it did not appear on any sampled returns. The symbol [1] indicates that the money amount was within \$500 of zero. Whenever a cell frequency is less than five, a (d) appears to indicate that this value (and the associated money amount) was deleted to avoid disclosure of specific corporation data.

Data for 1120S, 1120-RIC, and 1120-REIT have been excluded from the following forms: 3468, 3800, 4626, 5884, 6478, 6765, 8586, 8609-A, 8820, 8826, 8827, 8834, 8835, 8844, 8845, 8846, 8864, 8874, 8881, 8882, 8896, 8903, 8910, 8911, 8936, 8941. The resulting taxation and credit for these items are passed through to individual tax returns, and thus are excluded from corporate income tax return line item estimates.

Bertrand Uberall and Richard Collins were responsible for the computation of the coefficients of variation (CV) shown here under the direction of Tamara Rib, Chief, Mathematical Statistics Section, Statistical Computing Branch.

U.S. Corporation Income Tax Return

For calendar year 2013 or tax year beginning 1,101,124, 2013, ending 481,685, 20

Information about Form 1120 as CALENDAR YEAR 2013 is a FISCAL YEAR 1120.

A Check if: 1a Consolidated return (attach Form 851) 34,370 b Life/nonlife consolidated return 56 2 Personal holding co. (attach Sch. PH) 1,937 3 Personal service corp. (see instructions) 114,950 4 Schedule M-3 attached 56,224 Initial return 102,151 Final return 68,993 Name change 14,049 B Employer identification number 1,582,809 C Date incorporated 1,582,809 D Total assets (see instructions) \$ 1,189,015

Income section table with columns for line number, description, and amount. Includes lines 1a through 11.

Deductions section table with columns for line number, description, and amount. Includes lines 12 through 29c.

Tax, Refundable Credits, and Payments section table with columns for line number, description, and amount. Includes lines 30 through 36.

Sign Here section with signature lines for officer, preparer, and title, and a box for IRS discussion consent.

Paid Preparer Use Only section with fields for firm name, address, EIN, and phone number.

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

U.S. Corporation Income Tax Return
For calendar year 2013 or tax year beginning _____, 2013, ending _____, 20

► Information about Form 1120 and its separate instructions is at www.irs.gov/form1120.

| | | | |
|--|----------------------|---|---|
| A Check if: 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/> | TYPE OR PRINT | Name Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample) Number, street, and room or suite no. If a P.O. box, see instructions. City or town, state, or province, country and ZIP or foreign postal code | B Employer identification number C Date incorporated D Total assets (see instructions) \$ 53,637,522,006 |
| E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change | | | |

| | | | | | | |
|---|--|---|----------------------------|----------------|---------------|----------------|
| Income | 1a | Gross receipts or sales | 1a | 74,648,532.915 | | |
| | b | Returns and allowances | 1b | 597,469,008 | | |
| | c | Balance. Subtract line 1b from line 1a | | | 1c | 18,236,612,627 |
| | 2 | Cost of goods sold (attach Form 1125-A) | | | 2 | 11,558,994,481 |
| | 3 | Gross profit. Subtract line 2 from line 1c | | | 3 | 6,677,618,146 |
| | 4 | Dividends (Schedule C, line 19) | | | 4 | 301,260,967 |
| | 5 | Interest | | | 5 | 699,144,996 |
| | 6 | Gross rents | | | 6 | 84,157,709 |
| | 7 | Gross royalties | | | 7 | 194,953,704 |
| | 8 | Capital gain net income (attach Schedule D (Form 1120)) | | | 8 | 100,859,324 |
| | 9 | Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) | | | 9 | 32,563,039 |
| 10 | Other income (see instructions—attach statement) | | | 10 | 708,272,042 | |
| 11 | Total income. Add lines 3 through 10 | INCOME ADJ | | 11 | 8,784,239,695 | |
| Deductions (See instructions for limitations on deductions.) | 12 | Compensation of officers (see instructions—attach Form 1125-E) | | 12 | 218,382,029 | |
| | 13 | Salaries and wages (less employment credits) | | 13 | 1,976,935,006 | |
| | 14 | Repairs and maintenance | | 14 | 147,132,223 | |
| | 15 | Bad debts | | 15 | 126,320,767 | |
| | 16 | Rents | | 16 | 313,138,644 | |
| | 17 | Taxes and licenses | | 17 | 381,214,951 | |
| | 18 | Interest | ESOP DIV | 1,695,977 | 18 | 603,580,584 |
| | 19 | Charitable contributions | TOTAL AMORT | 180,386,393 | 19 | 15,905,855 |
| | 20 | Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) | | | 20 | 610,178,265 |
| | 21 | Depletion | IDC- PRODUCTIVE | 20,639,051 | 21 | 25,897,389 |
| | 22 | Advertising | IDC- NON-PRODUCTIVE | 5,280,581 | 22 | 218,387,627 |
| | 23 | Pension, profit-sharing, etc., plans | IDC- UNID OR AMORT | 63,591,082 | 23 | 122,643,575 |
| | 24 | Employee benefit programs | DEDUCTION ADJ | -38,707,895 | 24 | 281,687,085 |
| | 25 | Domestic production activities deduction (attach Form 8903) | | | 25 | 33,873,987 |
| | 26 | Other deductions (attach statement) | | | 26 | 2,678,852,715 |
| | 27 | Total deductions. Add lines 12 through 26 | | | 27 | 7,722,842,521 |
| | 28 | Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11. | | | 28 | 1,061,397,174 |
| | 29a | Net operating loss deduction (see instructions) | 29a | 180,092,633 | | |
| b | Special deductions (Schedule C, line 20) | 29b | 13,949,598 | | | |
| c | Add lines 29a and 29b | | | 29c | 194,073,452 | |
| Tax, Refundable Credits, and Payments | 30 | Taxable income. Subtract line 29c from line 28 (see instructions) | | 30 | 1,172,494,263 | |
| | 31 | Total tax (Schedule J, Part I, line 11) | TAX PMT ADJ | 31 | 266,228,897 | |
| | 32 | Total payments and refundable credits (Schedule J, Part II, line 21) | -23,690 | 32 | 321,328,239 | |
| | 33 | Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> | | 33 | 60,991 | |
| | 34 | Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed | | 34 | 4,435,375 | |
| | 35 | Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid | | 35 | 59,497,416 | |
| 36 | Enter amount from line 35 you want: Credited to 2014 estimated tax ► 53,144,140 Refunded ► | | 36 | 6,353,275 | | |

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

| | | | |
|------------------|---------------------------------------|------------------------|--|
| Sign Here | Signature of officer _____ Date _____ | Title _____ 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 | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | Firm's name ► | | | | Firm's EIN ► |
| | Firm's address ► | | | | Phone no. |

| Schedule C Dividends and Special Deductions (see instructions) | | (a) Dividends received | (b) % | (c) Special deductions (a) × (b) |
|---|--|------------------------|-------|----------------------------------|
| 1 | Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) | 45,101 | | |
| 2 | Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) | 4,905 | | |
| 3 | Dividends on debt-financed stock of domestic and foreign corporations | 379 | | 147 |
| 4 | Dividends on certain preferred stock of less-than-20%-owned public utilities | d | | |
| 5 | Dividends on certain preferred stock of 20%-or-more-owned public utilities | d | | |
| 6 | Dividends from less-than-20%-owned foreign corporations and certain FSCs | 1,815 | | |
| 7 | Dividends from 20%-or-more-owned foreign corporations and certain FSCs | 341 | | |
| 8 | Dividends from wholly owned foreign subsidiaries | 130 | | |
| 9 | Total. Add lines 1 through 8. See instructions for limitation | | | 50,051 |
| 10 | Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958 | 272 | | 272 |
| 11 | Dividends from affiliated group members AFFIL DIV ADJ 291 | 460 | | 461 |
| 12 | Dividends from certain FSCs | 9 | | 9 |
| 13 | Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12 | 3,717 | | SPCL DED ADJ *355 |
| 14 | Income from controlled foreign corporations under subpart F (attach Form(s) 5471) | 2,780 | | |
| 15 | Foreign dividend gross-up | 1,939 | | |
| 16 | IC-DISC and former DISC dividends not included on lines 1, 2, or 3 | 114 | | |
| 17 | Other dividends DIVIDEND ADJ 385 | 52,286 | | |
| 18 | Deduction for dividends paid on certain preferred stock of public utilities | | | |
| 19 | Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶ | 94,797 | | |
| 20 | Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶ | | | 51,284 |

| Schedule C Dividends and Special Deductions (see instructions) | | (a) Dividends received | (b) % | (c) Special deductions (a) × (b) |
|---|--|------------------------|-------|----------------------------------|
| 1 | Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) | 6,289,448 | | |
| 2 | Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) | 5,496,312 | | |
| 3 | Dividends on debt-financed stock of domestic and foreign corporations | 316,302 | | 63,030 |
| 4 | Dividends on certain preferred stock of less-than-20%-owned public utilities | d | | |
| 5 | Dividends on certain preferred stock of 20%-or-more-owned public utilities | d | | |
| 6 | Dividends from less-than-20%-owned foreign corporations and certain FSCs | 23,241 | | |
| 7 | Dividends from 20%-or-more-owned foreign corporations and certain FSCs | 436,152 | | |
| 8 | Dividends from wholly owned foreign subsidiaries | 201,965 | | |
| 9 | Total. Add lines 1 through 8. See instructions for limitation | | | 9,376,497 |
| 10 | Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958 | 36,229 | | 36,229 |
| 11 | Dividends from affiliated group members AFFIL DIV ADJ 84,575,227 | 1,570,301 | | 1,570,334 |
| 12 | Dividends from certain FSCs | 2,908,035 | | 2,908,035 |
| 13 | Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12 | 115,584,031 | | |
| 14 | Income from controlled foreign corporations under subpart F (attach Form(s) 5471) | 70,236,839 | | |
| 15 | Foreign dividend gross-up | 78,499,664 | | SPCL DED ADJ *45,297 |
| 16 | IC-DISC and former DISC dividends not included on lines 1, 2, or 3 | 67,496 | | |
| 17 | Other dividends DIVIDEND ADJ -6,027 | 19,600,350 | | |
| 18 | Deduction for dividends paid on certain preferred stock of public utilities | | | 12,932 |
| 19 | Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 | 301,260,967 | | |
| 20 | Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b | | | 13,949,598 |

Schedule J Tax Computation and Payment (see instructions)

Part I—Tax Computation

| | | | | |
|----|--|--------------------------|--------------------------|-----------------------|
| 1 | Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) | <input type="checkbox"/> | | |
| 2 | Income tax. Check if a qualified personal service corporation (see instructions) | <input type="checkbox"/> | INCM TAX ADJ | 2 407,345,289 |
| 3 | Alternative minimum tax (attach Form 4626) | | -47,086 | 3 2,703,608 |
| 4 | Add lines 2 and 3 | | | 4 410,048,322 |
| 5a | Foreign tax credit (attach Form 1118) | | 5a 115,693,550 | |
| b | Credit from Form 8834 (see instructions) | | 5b d | |
| c | General business credit (attach Form 3800) | | 5c 26,516,155 | |
| d | Credit for prior year minimum tax (attach Form 8827) | | 5d 1,405,319 | |
| e | Bond credits from Form 8912 | | 5e d | |
| 6 | Total credits. Add lines 5a through 5e | | | 6 143,929,211 |
| 7 | Subtract line 6 from line 4 | | | 7 266,119,111 |
| 8 | Personal holding company tax (attach Schedule PH (Form 1120)) | | | 8 25,272 |
| 9a | Recapture of investment credit (attach Form 4255) | | 9a 9,198 | |
| b | Recapture of low-income housing credit (attach Form 8611) | | 9b 4,101 | |
| c | Interest due under the look-back method—completed long-term contracts (attach Form 8697) | | 9c 23,115 | |
| d | Interest due under the look-back method—income forecast method (attach Form 8866) | | 9d d | |
| e | Alternative tax on qualifying shipping activities (attach Form 8902) | | 9e 889 | |
| f | Other (see instructions—attach statement) | | 9f | |
| 10 | Total. Add lines 9a through 9f | | | 10 |
| 11 | Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31 | | TOT TX ADJ 33,988 | 11 266,228,897 |

Part II—Payments and Refundable Credits

| | | | | |
|----|---|--|--------------------|-------------------------|
| 12 | 2012 overpayment credited to 2013 | | | 12 49,779,116 |
| 13 | 2013 estimated tax payments | | | 13 248,576,509 |
| 14 | 2013 refund applied for on Form 4466 | | | 14 (4,866,735) |
| 15 | Combine lines 12, 13, and 14 | | | 15 293,490,951 |
| 16 | Tax deposited with Form 7004 | | | 16 27,125,131 |
| 17 | Withholding (see instructions) | | | 17 182,954 |
| 18 | Total payments. Add lines 15, 16, and 17. | | | 18 320,797,255 |
| 19 | Refundable credits from: | | | |
| a | Form 2439 | | 19a *23,741 | |
| b | Form 4136 | | 19b 269,276 | |
| c | Form 8827, line 8c | | 19c 197,436 | |
| d | Other (attach statement—see instructions). | | 19d | |
| 20 | Total credits. Add lines 19a through 19d | | | 20 529,204 |
| 21 | Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32 | | | 21 321,328,239 |

Schedule K Other Information (see instructions)

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

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

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

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

| | | | | | |
|--|--|--|--|--|--|
| b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below. | | | | | |
|--|--|--|--|--|--|

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

| | | |
|--|------------|--------------|
| 6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) | YES | 3,153 |
|--|------------|--------------|

If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions.

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

| | | |
|---|------------|---------------|
| 7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? | YES | 95,453 |
|---|------------|---------------|

For rules of attribution, see section 318. If "Yes," enter:

(i) Percentage owned ▶ **95,453** and **(ii)** Owner's country ▶ **95,453**

(c) The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ **75,729**

| | | |
|--|--------------------------|--|
| 8 Check this box if the corporation issued publicly offered debt instruments with original issue discount | <input type="checkbox"/> | |
|--|--------------------------|--|

If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

| | |
|---|---------------|
| 9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ | 16,987 |
|---|---------------|

| | |
|---|------------------|
| 10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ | 1,154,133 |
|---|------------------|

| | | |
|---|--------------------------|----------------|
| 11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here | <input type="checkbox"/> | 259,241 |
|---|--------------------------|----------------|

If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

| | |
|--|----------------|
| 12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ | 855,036 |
|--|----------------|

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

If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$ **33,324**

| | |
|--|--|
| 14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? | |
|--|--|

If "Yes," complete and attach Schedule UTP. **YES 5,044**

| | |
|--|----------------|
| 15a Did the corporation make any payments in 2013 that would require it to file Form(s) 1099? | 684,052 |
|--|----------------|

| | |
|--|----------------|
| b If "Yes," did or will the corporation file required Forms 1099? | 667,503 |
|--|----------------|

| | |
|---|--|
| 16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock? | |
|---|--|

| | |
|--|--|
| 17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction? | |
|--|--|

| | |
|--|--|
| 18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million? | |
|--|--|

Schedule K Other Information continued (see instructions)

Table with 2 columns: Yes, No. Row 5: At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.

Table with 4 columns: (i) Name of Corporation, (ii) Employer Identification Number (if any), (iii) Country of Incorporation, (iv) Percentage Owned in Voting Stock.

Table with 2 columns: Yes, No. Row b: Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.

Table with 4 columns: (i) Name of Entity, (ii) Employer Identification Number (if any), (iii) Country of Organization, (iv) Maximum Percentage Owned in Profit, Loss, or Capital.

Main table with 2 columns: Yes, No. Rows 6-18: 6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary. 7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned and (ii) Owner's country (c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached 184,795 8 Check this box if the corporation issued publicly offered debt instruments with original issue discount 9 Enter the amount of tax-exempt interest received or accrued during the tax year \$ 14,086,999 10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) 11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid. 12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) \$ 1,885,671,671 13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year \$ 14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP. 15a Did the corporation make any payments in 2013 that would require it to file Form(s) 1099? b If "Yes," did or will the corporation file required Forms 1099? 16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock? 17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction? 18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?

| Schedule L Balance Sheets per Books | | Beginning of tax year | | End of tax year | |
|---|--|-----------------------|------------------|--------------------|------------------|
| | | (a) | (b) | (c) | (d) |
| Assets | | | | | |
| 1 | Cash | | | | 1,083,226 |
| 2a | Trade notes and accounts receivable | | | 453,168 | |
| b | Less allowance for bad debts | () | | (60,601) | |
| 3 | Inventories | FIN BEG INV | 356,559 | FIN END INV | 371,890 |
| 4 | U.S. government obligations | 20 | | 21 | 5,677 |
| 5 | Tax-exempt securities (see instructions) | | | | 5,934 |
| 6 | Other current assets (attach statement) | | | | 493,336 |
| 7 | Loans to shareholders | | | | 218,750 |
| 8 | Mortgage and real estate loans | | | | 16,704 |
| 9 | Other investments (attach statement) | | | | 207,113 |
| 10a | Buildings and other depreciable assets | | | 925,501 | |
| b | Less accumulated depreciation | () | | (909,583) | |
| 11a | Depletable assets | | | 6,429 | |
| b | Less accumulated depletion | () | | (5,085) | |
| 12 | Land (net of any amortization) | | | | 168,116 |
| 13a | Intangible assets (amortizable only) | | | 260,199 | |
| b | Less accumulated amortization | () | | (242,670) | |
| 14 | Other assets (attach statement) | ASSET ADJ | | | 282,112 |
| 15 | Total assets | 54,542 | 1,108,951 | | 1,189,015 |
| Liabilities and Shareholders' Equity | | | | | |
| 16 | Accounts payable | | | | 491,140 |
| 17 | Mortgages, notes, bonds payable in less than 1 year | | | | 276,198 |
| 18 | Other current liabilities (attach statement) | | | | 756,458 |
| 19 | Loans from shareholders | | | | 445,541 |
| 20 | Mortgages, notes, bonds payable in 1 year or more | | | | 361,076 |
| 21 | Other liabilities (attach statement) | | | | 173,552 |
| 22 | Capital stock: a Preferred stock | | | 55,618 | |
| | b Common stock | | | 933,863 | 980,008 |
| 23 | Additional paid-in capital | | | | 353,297 |
| 24 | Retained earnings—Appropriated (attach statement) | | 28,210 | | 24,013 |
| 25 | Retained earnings—Unappropriated | | 1,094,227 | | 1,173,863 |
| 26 | Adjustments to shareholders' equity (attach statement) | | | | 31,533 |
| 27 | Less cost of treasury stock | LIAB ADJ | () | () | (112,213) |
| 28 | Total liabilities and shareholders' equity | 39,994 | | | 1,189,015 |

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

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

| | | | | | |
|---|---|-----------|----|--|-----------|
| 1 | Net income (loss) per books | 1,163,288 | 7 | Income recorded on books this year not included on this return (itemize): | |
| 2 | Federal income tax per books | 297,062 | | Tax-exempt interest \$ _____ | 10,519 |
| 3 | Excess of capital losses over capital gains | 13,705 | | | |
| 4 | Income subject to tax not recorded on books this year (itemize): _____ | | | | 90,208 |
| | | 59,245 | 8 | Deductions on this return not charged against book income this year (itemize): | |
| 5 | Expenses recorded on books this year not deducted on this return (itemize): | | a | Depreciation . . . \$ _____ | 112,797 |
| a | Depreciation \$ _____ | 109,192 | b | Charitable contributions \$ _____ | |
| b | Charitable contributions . . . \$ _____ | | | STOCK OPT *16 | |
| c | Travel and entertainment . . . \$ _____ | 500,832 | | RESTRICTED STK *11 | 248,888 |
| | | 716,413 | 9 | Add lines 7 and 8 | 297,904 |
| 6 | Add lines 1 through 5 | 1,149,775 | 10 | Income (page 1, line 28)—line 6 less line 9 | 1,133,186 |

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

| | | | | | |
|---|--|--------|---|---|--------|
| 1 | Balance at beginning of year | | 5 | Distributions: a Cash | 70,408 |
| 2 | Net income (loss) per books | | | b Stock | 740 |
| 3 | Other increases (itemize): _____ | | | c Property | 1,194 |
| | | 66,910 | 6 | Other decreases (itemize): _____ | 86,142 |
| 4 | Add lines 1, 2, and 3 | | 7 | Add lines 5 and 6 | |
| | | | 8 | Balance at end of year (line 4 less line 7) | |

| Schedule L Balance Sheets per Books | | Beginning of tax year | | End of tax year | |
|---|--|-----------------------|-----------------------|----------------------|-----------------------|
| | | (a) | (b) | (c) | (d) |
| Assets | | | | | |
| 1 | Cash | | | | 4,008,834,017 |
| 2a | Trade notes and accounts receivable | | | 11,247,423,681 | |
| b | Less allowance for bad debts | () | | (204,430,483) | |
| 3 | Inventories | FIN BEG INV | 1,290,928,105 | FIN END INV | 1,369,074,930 |
| 4 | U.S. government obligations | 349,504,472 | | 263,209,703 | 1,222,710,789 |
| 5 | Tax-exempt securities (see instructions) | | | | 306,607,337 |
| 6 | Other current assets (attach statement) | | | | 4,619,101,463 |
| 7 | Loans to shareholders | | | | 232,634,621 |
| 8 | Mortgage and real estate loans | | | | 6,751,512,898 |
| 9 | Other investments (attach statement) | | | | 12,160,144,799 |
| 10a | Buildings and other depreciable assets | | | 8,769,175,316 | |
| b | Less accumulated depreciation | () | | (4,199,794,204) | |
| 11a | Depletable assets | | | 898,748,169 | |
| b | Less accumulated depletion | () | | (388,947,026) | |
| 12 | Land (net of any amortization) | | | | 333,813,686 |
| 13a | Intangible assets (amortizable only) | | | 5,112,261,124 | |
| b | Less accumulated amortization | () | | (912,791,272) | |
| 14 | Other assets (attach statement) | ASSET ADJ | | | 3,659,128,367 |
| 15 | Total assets | -1,347,686,206 | 52,817,809,535 | | 53,637,522,006 |
| Liabilities and Shareholders' Equity | | | | | |
| 16 | Accounts payable | | | | 3,991,650,052 |
| 17 | Mortgages, notes, bonds payable in less than 1 year | | | | 3,189,548,192 |
| 18 | Other current liabilities (attach statement) | | | | 14,702,745,351 |
| 19 | Loans from shareholders | | | | 460,681,268 |
| 20 | Mortgages, notes, bonds payable in 1 year or more | | | | 12,287,656,930 |
| 21 | Other liabilities (attach statement) | | | | 6,740,236,760 |
| 22 | Capital stock: a Preferred stock | | | 645,361,669 | |
| | b Common stock | | | 1,018,109,836 | 1,666,937,628 |
| 23 | Additional paid-in capital | | | | 9,911,060,689 |
| 24 | Retained earnings—Appropriated (attach statement) | | -26,564,658 | | 51,755,779 |
| 25 | Retained earnings—Unappropriated | | 2,757,603,230 | | 3,203,678,708 |
| 26 | Adjustments to shareholders' equity (attach statement) | | | | -97,552,879 |
| 27 | Less cost of treasury stock | LIAB ADJ | () | () | (2,304,972,650) |
| 28 | Total liabilities and shareholders' equity | -294,631,800 | | | 53,637,522,006 |

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

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

| | | | | | |
|---|---|--------------------|----|--|-------------------|
| 1 | Net income (loss) per books | -15,765,413 | 7 | Income recorded on books this year not included on this return (itemize): | |
| 2 | Federal income tax per books | 6,788,069 | | Tax-exempt interest \$ 118,327 | |
| 3 | Excess of capital losses over capital gains | 1,331,612 | | | 12,091,921 |
| 4 | Income subject to tax not recorded on books this year (itemize): | 7,273,033 | 8 | Deductions on this return not charged against book income this year (itemize): | |
| 5 | Expenses recorded on books this year not deducted on this return (itemize): | | a | Depreciation . . . \$ 4,233,819 | |
| a | Depreciation \$ 2,752,216 | | b | Charitable contributions \$ STOCK OPT *170 | |
| b | Charitable contributions . . . \$ | | | RESTRICTED STK *1,593 | 15,099,810 |
| c | Travel and entertainment . . . \$ 1,765,220 | | 9 | Add lines 7 and 8 | 27,201,453 |
| | | 21,694,816 | 10 | Income (page 1, line 28)—line 6 less line 9 | -5,853,471 |
| 6 | Add lines 1 through 5 | 21,318,055 | | | |

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

| | | | | | |
|---|--|----------------------|---|---|----------------------|
| 1 | Balance at beginning of year | | 5 | Distributions: a Cash | 501,365,364 |
| 2 | Net income (loss) per books | | | b Stock | 8,513,564 |
| 3 | Other increases (itemize): | | | c Property | 2,342,394 |
| | | 1,406,262,852 | 6 | Other decreases (itemize): | 1,655,281,600 |
| 4 | Add lines 1, 2, and 3 | | 7 | Add lines 5 and 6 | |
| | | | 8 | Balance at end of year (line 4 less line 7) | |

**SCHEDULE D
(Form 1120)**

Capital Gains and Losses

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.
▶ Information about Schedule D (Form 1120) and its separate instructions is at www.irs.gov/form1120.

2013

| | |
|--|--------------------------------|
| Name Corporation 2013 Line Item Counts (Estimated from SOI Sample) | Employer identification number |
|--|--------------------------------|

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

| See instructions for how to figure the amounts to enter on the lines below. <small>This form may be easier to complete if you round off cents to whole dollars.</small> | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss) <small>Subtract column (e) from column (d) and combine the result with column (g)</small> |
|--|----------------------------------|---------------------------------|---|---|
| 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b | | | | 2,853 |
| 1b Totals for all transactions reported on Form(s) 8949 with Box A checked | | | | 9,142 |
| 2 Totals for all transactions reported on Form(s) 8949 with Box B checked | | | | 9,237 |
| 3 Totals for all transactions reported on Form(s) 8949 with Box C checked | | | | 30,851 |
| 4 Short-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 4 | 981 |
| 5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 5 | *27 |
| 6 Unused capital loss carryover (attach computation) | | | 6 | (49,588) |
| 7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h. | | | 7 | 80,383 |

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

| See instructions for how to figure the amounts to enter on the lines below. <small>This form may be easier to complete if you round off cents to whole dollars.</small> | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g) | (h) Gain or (loss) <small>Subtract column (e) from column (d) and combine the result with column (g)</small> |
|---|----------------------------------|---------------------------------|--|---|
| 8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b | | | | 4,164 |
| 8b Totals for all transactions reported on Form(s) 8949 with Box D checked | | | | 9,272 |
| 9 Totals for all transactions reported on Form(s) 8949 with Box E checked | | | | 17,281 |
| 10 Totals for all transactions reported on Form(s) 8949 with Box F checked | | | | 45,299 |
| 11 Enter gain from Form 4797, line 7 or 9 | | | 11 | 38,520 |
| 12 Long-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 12 | 5,681 |
| 13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 13 | 439 |
| 14 Capital gain distributions (see instructions) | | | 14 | 17,947 |
| 15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h | | | 15 | 112,163 |

Part III Summary of Parts I and II

| | | | | |
|--|--|--|-----------|---------------|
| 16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) | | | | 18,971 |
| | | | 32 | |
| 17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) | | | 17 | 81,416 |
| 18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns | | | 18 | 86,209 |

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

**SCHEDULE D
(Form 1120)**

Capital Gains and Losses

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.
▶ Information about Schedule D (Form 1120) and its separate instructions is at www.irs.gov/form1120.

2013

Name **Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)** Employer identification number

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

| See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|--|----------------------------------|---------------------------------|---|--|
| 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b | | | | 94,838 |
| 1b Totals for all transactions reported on Form(s) 8949 with Box A checked | | | | 379,339 |
| 2 Totals for all transactions reported on Form(s) 8949 with Box B checked | | | | 719,514 |
| 3 Totals for all transactions reported on Form(s) 8949 with Box C checked | | | | 23,561,795 |
| 4 Short-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 4 | 467,412 |
| 5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 5 | *-5,885 |
| 6 Unused capital loss carryover (attach computation) | | | 6 | (677,757,541) |
| 7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h. | | | 7 | -645,991,842 |

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

| See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|---|----------------------------------|---------------------------------|--|--|
| 8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b | | | | 592,904 |
| 8b Totals for all transactions reported on Form(s) 8949 with Box D checked | | | | 928,459 |
| 9 Totals for all transactions reported on Form(s) 8949 with Box E checked | | | | 3,175,577 |
| 10 Totals for all transactions reported on Form(s) 8949 with Box F checked | | | | 462,270,106 |
| 11 Enter gain from Form 4797, line 7 or 9 | | | 11 | 59,704,847 |
| 12 Long-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 12 | 2,407,830 |
| 13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 13 | 47,628 |
| 14 Capital gain distributions (see instructions) | | | 14 | 8,258,877 |
| 15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h | | | 15 | 537,027,122 |

Part III Summary of Parts I and II

| | | |
|---|-----------|--------------------|
| 16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) | 16 | 62,884,653 |
| 17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) CAP GAIN ADJ | 17 | 456,626,112 |
| 18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns -229,012 | 18 | 519,281,753 |

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

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

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

OMB No. 1545-0123

2013

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120 or 1120-C. ▶ Information about Schedule M-3 (Form 1120) and its separate instructions is available at www.irs.gov/form1120.

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

| | | | |
|---------------|--|---|---------------|
| 31,988 | (1) <input type="checkbox"/> Non-consolidated return | (2) <input type="checkbox"/> Consolidated return (Form 1120 only) | 21,690 |
| 466 | (3) <input type="checkbox"/> Mixed 1120/L/PC group | (4) <input type="checkbox"/> NONE CHECKED | 2,010 |

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

- 1a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
 - Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K. **4,190**
 - No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. **50,680**
- b** Did the corporation prepare a certified audited non-tax-basis income statement for that period?
 - Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement. **20,110**
 - No.** Go to line 1c. **30,386**
- c** Did the corporation prepare a non-tax-basis income statement for that period?
 - Yes.** Complete lines 2a through 11 with respect to that income statement. **19,029**
 - No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. **11,488**
- 2a** Enter the income statement period: Beginning **44,115** Ending **44,114**
- b** Has the corporation's income statement been restated for the income statement period on line 2a?
 - Yes.** (If "Yes," attach an explanation and the amount of each item restated.) **83**
 - No.** **44,074**
- c** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
 - Yes.** (If "Yes," attach an explanation and the amount of each item restated.) **1,914**
 - No.** **42,242**
- 3a** Is any of the corporation's voting common stock publicly traded?
 - Yes.** **4,250**
 - No.** If "No," go to line 4a. **39,695**
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock **4,328**
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock **4,196**

| | | |
|--|------------|-----------------|
| 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 | 4a | 55,558 |
| b Indicate accounting standard used for line 4a (see instructions): | | |
| (1) <input checked="" type="checkbox"/> 39,255 (2) <input type="checkbox"/> 1,896 (3) <input type="checkbox"/> 68 (4) <input type="checkbox"/> 3,837 (5) <input type="checkbox"/> 1,331 | | |
| 5a Net income from nonincludible foreign entities (attach statement) | 5a | (5,143) |
| b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) | 5b | 4,494 |
| 6a Net income from nonincludible U.S. entities (attach statement) | 6a | (2,264) |
| b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) | 6b | 1,756 |
| 7a Net income (loss) of other includible foreign disregarded entities (attach statement) | 7a | 136 |
| b Net income (loss) of other includible U.S. disregarded entities (attach statement) | 7b | 127 |
| c Net income (loss) of other includible entities (attach statement) | 7c | 302 |
| 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) | 8 | 2,627 |
| 9 Adjustment to reconcile income statement period to tax year (attach statement) | 9 | 477 |
| 10a Intercompany dividend adjustments to reconcile to line 11 (attach statement) | 10a | 186 |
| b Other statutory accounting adjustments to reconcile to line 11 (attach statement) | 10b | 112 |
| c Other adjustments to reconcile to amount on line 11 (attach statement) | 10c | 1,076 |
| 11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10. | 11 | 55,572 |

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

| | | | |
|---|---------------|-------------------|--|
| 12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines. | | | |
| | Total Assets | Total Liabilities | |
| a Included on Part I, line 4 | 51,719 | 49,995 | |
| b Removed on Part I, line 5 | 5,713 | 5,657 | |
| c Removed on Part I, line 6 | 2,602 | 2,495 | |
| d Included on Part I, line 7 | 455 | 404 | |

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

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

OMB No. 1545-0123

2013

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120 or 1120-C. ▶ Information about Schedule M-3 (Form 1120) and its separate instructions is available at www.irs.gov/form1120.

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

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

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

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

| | | |
|--|------------|----------------------|
| 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 | 4a | 1,397,776,787 |
| b Indicate accounting standard used for line 4a (see instructions): (1) <input type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) _____ | | |
| 5a Net income from nonincludible foreign entities (attach statement) | 5a | 1,191,936,869 |
| b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) | 5b | 339,214,610 |
| 6a Net income from nonincludible U.S. entities (attach statement) | 6a | (176,715,730) |
| b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) | 6b | 158,324,300 |
| 7a Net income (loss) of other includible foreign disregarded entities (attach statement) | 7a | 1,769,440 |
| b Net income (loss) of other includible U.S. disregarded entities (attach statement) | 7b | 1,181,246 |
| c Net income (loss) of other includible entities (attach statement) | 7c | 17,006,358 |
| 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) | 8 | 583,621,023 |
| 9 Adjustment to reconcile income statement period to tax year (attach statement) | 9 | -466,386 |
| 10a Intercompany dividend adjustments to reconcile to line 11 (attach statement) | 10a | 128,592,926 |
| b Other statutory accounting adjustments to reconcile to line 11 (attach statement) | 10b | -653,698 |
| c Other adjustments to reconcile to amount on line 11 (attach statement) | 10c | 12,396,489 |
| 11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10. Note. Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2. | 11 | 1,270,444,823 |

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

| | Total Assets | Total Liabilities |
|-------------------------------------|-----------------------|-----------------------|
| a Included on Part I, line 4 | 47,671,678,497 | 34,303,287,944 |
| b Removed on Part I, line 5 | 12,202,303,741 | 6,240,369,793 |
| c Removed on Part I, line 6 | 2,440,483,841 | 1,295,911,355 |
| d Included on Part I, line 7 | 322,664,382 | 175,052,625 |

| | |
|---|--------------------------------|
| Name of corporation (common parent, if consolidated return) Corporation 2013 Line Item Counts (Estimated from SOI Sample) | Employer identification number |
| Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group | |
| Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations | |
| Name of subsidiary (if consolidated return) | Employer identification number |

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

| | (a) Income (Loss) per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Income (Loss) per Tax Return |
|---|--|--------------------------------|--------------------------------|--|
| Income (Loss) Items (Attach statements for lines 1 through 11) | | | | |
| 1 Income (loss) from equity method foreign corporations | 1,043 | 450 | 620 | |
| 2 Gross foreign dividends not previously taxed | 1,221 | 461 | 1,047 | 2,081 |
| 3 Subpart F, QEF, and similar income inclusions | | 401 | 1,759 | 2,098 |
| 4 Section 78 gross-up | | 249 | 1,504 | 1,719 |
| 5 Gross foreign distributions previously taxed | 320 | 58 | 274 | |
| 6 Income (loss) from equity method U.S. corporations | 1,483 | 806 | 855 | |
| 7 U.S. dividends not eliminated in tax consolidation | 7,453 | 1,511 | 1,008 | 7,716 |
| 8 Minority interest for includible corporations | 462 | 108 | 372 | |
| 9 Income (loss) from U.S. partnerships | 9,467 | 10,619 | 3,783 | 12,755 |
| 10 Income (loss) from foreign partnerships | 426 | 602 | 385 | 826 |
| 11 Income (loss) from other pass-through entities | 561 | 792 | 304 | 1,078 |
| 12 Items relating to reportable transactions (attach statement) | 104 | d | d | 153 |
| 13 Interest income (attach Form 8916-A) | 35,179 | 5,438 | 6,676 | 35,157 |
| 14 Total accrual to cash adjustment | 444 | 968 | 25 | 742 |
| 15 Hedging transactions | 1,002 | 854 | 56 | 833 |
| 16 Mark-to-market income (loss) | 1,399 | 1,343 | 235 | 630 |
| 17 Cost of goods sold (attach Form 8916-A) | (29,663) | 20,190 | 5,403 | (29,703) |
| 18 Sale versus lease (for sellers and/or lessors) | 197 | d | d | 252 |
| 19 Section 481(a) adjustments | | 3,839 | 144 | 3,975 |
| 20 Unearned/deferred revenue | 2,743 | 5,080 | 88 | 4,420 |
| 21 Income recognition from long-term contracts | 455 | 408 | 31 | 507 |
| 22 Original issue discount and other imputed interest | 166 | 247 | 105 | 309 |
| 23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities | 26,499 | 24,827 | 2,211 | |
| b Gross capital gains from Schedule D, excluding amounts from pass-through entities | | 6,239 | 971 | 7,047 |
| c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses | | 3,293 | 337 | 3,570 |
| d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses | | 22,865 | 1,830 | 24,241 |
| e Abandonment losses | | 794 | 63 | 843 |
| f Worthless stock losses (attach statement) | | 100 | 80 | 175 |
| g Other gain/loss on disposition of assets other than inventory | | 2,675 | 209 | 2,751 |
| 24 Capital loss limitation and carryforward used | | 2,909 | 994 | 3,871 |
| 25 Other income (loss) items with differences (attach statement) | 19,338 | 17,296 | 9,483 | 17,077 |
| 26 Total income (loss) items. Combine lines 1 through 25 | 49,741 | 41,618 | 22,115 | 50,583 |
| 27 Total expense/deduction items (from Part III, line 38) | 51,779 | 46,989 | 47,989 | 51,423 |
| 28 Other items with no differences | 51,613 | | | 51,605 |
| 29a Mixed groups, see instructions. All others, combine lines 26 through 28 | 54,349 | 49,485 | 49,363 | 53,899 |
| b PC insurance subgroup reconciliation totals | 455 | 400 | 419 | 448 |
| c Life insurance subgroup reconciliation totals | 34 | 35 | 37 | 29 |
| 30 Reconciliation totals. Combine lines 29a through 29c | 55,329 | 49,500 | 49,377 | 54,821 |

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

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

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

| Income (Loss) Items (Attach statements for lines 1 through 11) | (a) Income (Loss) per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Income (Loss) per Tax Return |
|---|--|--------------------------------|--------------------------------|--|
| 1 Income (loss) from equity method foreign corporations | 46,213,472 | -5,486,654 | -40,733,491 | |
| 2 Gross foreign dividends not previously taxed . . . | 62,346,472 | 8,047,188 | 44,153,192 | 114,545,645 |
| 3 Subpart F, QEF, and similar income inclusions . . . | | 7,176,762 | 60,063,889 | 67,238,075 |
| 4 Section 78 gross-up | | 2,838,629 | 75,010,671 | 77,848,397 |
| 5 Gross foreign distributions previously taxed . . . | 31,244,434 | -1,669,540 | -29,568,894 | |
| 6 Income (loss) from equity method U.S. corporations | 84,819,847 | 91,069 | -84,789,452 | |
| 7 U.S. dividends not eliminated in tax consolidation | 123,747,247 | 2,359,750 | -33,708,821 | 92,397,982 |
| 8 Minority interest for includible corporations . . . | -1,702,626 | 133,831 | 1,566,993 | |
| 9 Income (loss) from U.S. partnerships | 122,151,653 | -16,175,248 | 12,529,643 | 118,452,092 |
| 10 Income (loss) from foreign partnerships | 23,435,262 | 14,617,196 | -1,618,075 | 36,434,383 |
| 11 Income (loss) from other pass-through entities . . . | 1,849,091 | 242,614 | -60,345 | 2,031,355 |
| 12 Items relating to reportable transactions (attach statement) | -2,148,483 | d | d | -13,636,783 |
| 13 Interest income (attach Form 8916-A) | 770,894,435 | -101,431,296 | -28,680,561 | 640,782,167 |
| 14 Total accrual to cash adjustment | 4,021,690 | 797,953 | -3,553 | 4,814,725 |
| 15 Hedging transactions | -5,936,406 | 5,770,653 | 3,754,003 | 3,609,363 |
| 16 Mark-to-market income (loss) | 318,201,835 | -4,236,922 | -1,102,991 | 312,860,379 |
| 17 Cost of goods sold (attach Form 8916-A) | 66,958,367,345 | -13,945,608 | 3,956,701 | 66,968,228,440 |
| 18 Sale versus lease (for sellers and/or lessors) | 16,253,355 | d | d | 32,266,335 |
| 19 Section 481(a) adjustments | | -1,632,769 | -846,632 | -2,471,058 |
| 20 Unearned/deferred revenue | 153,355,264 | 1,857,149 | 109,843 | 155,323,310 |
| 21 Income recognition from long-term contracts | 125,548,186 | -1,787,132 | -9,426 | 123,751,746 |
| 22 Original issue discount and other imputed interest | 25,246,113 | 845,649 | 51,600 | 26,143,362 |
| 23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities | 97,831,624 | -63,088,918 | -36,018,272 | |
| b Gross capital gains from Schedule D, excluding amounts from pass-through entities | | 74,205,110 | 14,555,627 | 88,809,216 |
| c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses | | -17,905,653 | -14,982,230 | -32,891,550 |
| d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses | | 44,880,579 | 3,707,662 | 48,583,327 |
| e Abandonment losses | | -5,269,572 | -155,035 | -5,424,762 |
| f Worthless stock losses (attach statement) | | -3,408,452 | -8,140,263 | -11,567,223 |
| g Other gain/loss on disposition of assets other than inventory | | 1,148,150 | -359,124 | 861,737 |
| 24 Capital loss limitation and carryforward used | | 6,259,074 | 5,030,179 | 11,311,421 |
| 25 Other income (loss) items with differences (attach statement) | 31,007,259,517 | -338,172 | -143,984,966 | 30,863,655,367 |
| 26 Total income (loss) items. Combine lines 1 through 25 | -33,952,410,210 | -58,592,249 | -202,282,927 | -34,211,318,391 |
| 27 Total expense/deduction items (from Part III, line 38) | -4,475,769,832 | -138,353,196 | 264,746,211 | -4,349,329,006 |
| 28 Other items with no differences | 39,685,820,855 | | | 39,685,672,601 |
| 29a Mixed groups, see instructions. All others, combine lines 26 through 28 | 1,244,064,575 | -202,670,660 | 70,281,963 | 1,113,682,214 |
| b PC insurance subgroup reconciliation totals | 21,912,032 | -6,737,406 | 6,929,889 | 22,105,684 |
| c Life insurance subgroup reconciliation totals | 2,353,740 | -1,009,412 | 1,177,919 | 2,522,253 |
| 30 Reconciliation totals. Combine lines 29a through 29c | 1,268,657,953 | -210,409,052 | 78,350,080 | 1,138,414,244 |

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

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

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

| Expense/Deduction Items | (a) Expense per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Deduction per Tax Return |
|--|--|--------------------------------|--------------------------------|------------------------------------|
| 1 U.S. current income tax expense | 33,762 | 1,029 | 32,693 | |
| 2 U.S. deferred income tax expense | 20,083 | 5,661 | 14,646 | |
| 3 State and local current income tax expense | 31,501 | 17,484 | 3,571 | 34,692 |
| 4 State and local deferred income tax expense | 10,794 | 7,889 | 3,052 | |
| 5 Foreign current income tax expense (other than foreign withholding taxes) | 2,534 | 331 | 1,916 | 964 |
| 6 Foreign deferred income tax expense | 692 | 110 | 586 | |
| 7 Foreign withholding taxes | 1,903 | 213 | 1,318 | 807 |
| 8 Interest expense (attach Form 8916-A) | 37,322 | 9,914 | 5,189 | 36,419 |
| 9 Stock option expense | 6,893 | 6,052 | 5,217 | 4,300 |
| 10 Other equity-based compensation | 2,581 | 2,393 | 1,752 | 2,315 |
| 11 Meals and entertainment | 40,203 | 312 | 40,761 | 40,237 |
| 12 Fines and penalties | 15,511 | 390 | 15,358 | 1,377 |
| 13 Judgments, damages, awards, and similar costs | 361 | 252 | 31 | 366 |
| 14 Parachute payments | 37 | 5 | 38 | 24 |
| 15 Compensation with section 162(m) limitation | 1,367 | 94 | 1,264 | 1,390 |
| 16 Pension and profit-sharing | 18,448 | 4,622 | 446 | 18,444 |
| 17 Other post-retirement benefits | 2,210 | 1,532 | 182 | 2,185 |
| 18 Deferred compensation | 4,199 | 4,956 | 338 | 3,881 |
| 19 Charitable contribution of cash and tangible property | 27,969 | 3,426 | 2,643 | 26,306 |
| 20 Charitable contribution of intangible property | 214 | 86 | 36 | 244 |
| 21 Charitable contribution limitation/carryforward | | 14,384 | 1,609 | 16,069 |
| 22 Domestic production activities deduction | | 79 | 7,410 | 7,420 |
| 23 Current year acquisition or reorganization investment banking fees | 371 | 129 | 315 | 345 |
| 24 Current year acquisition or reorganization legal and accounting fees | 1,303 | 683 | 894 | 766 |
| 25 Current year acquisition/reorganization other costs | 1,065 | 656 | 657 | 813 |
| 26 Amortization/impairment of goodwill | 3,118 | 6,715 | 1,333 | 6,869 |
| 27 Amortization of acquisition, reorganization, and start-up costs | 1,434 | 4,124 | 221 | 4,256 |
| 28 Other amortization or impairment write-offs | 5 | 6 | - | 7 |
| 29 Reserved | | | | |
| 30 Depletion | 705 | 789 | 460 | 1,203 |
| 31 Depreciation | 42,682 | 38,198 | 457 | 42,845 |
| 32 Bad debt expense | 25,496 | 21,823 | 439 | 24,617 |
| 33 Corporate owned life insurance premiums | 6,915 | 770 | 6,434 | 957 |
| 34 Purchase versus lease (for purchasers and/or lessees) | 168 | 237 | 29 | 269 |
| 35 Research and development costs | 3,008 | 991 | 855 | 3,519 |
| 36 Section 118 exclusion (attach statement) | 49 | 51 | *11 | 44 |
| 37 Other expense/deduction items with differences (attach statement) | 35,886 | 33,150 | 21,090 | 34,559 |
| 38 Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive | 51,910 | 47,020 | 48,005 | 51,558 |

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

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

| Expense/Deduction Items | (a) Expense per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Deduction per Tax Return |
|--|--|--------------------------------|--------------------------------|------------------------------------|
| 1 U.S. current income tax expense | 259,189,252 | -891,417 | -258,068,821 | |
| 2 U.S. deferred income tax expense | -27,231,226 | -304,694 | 27,531,884 | |
| 3 State and local current income tax expense | 35,900,589 | 3,281,548 | 894,586 | 40,076,491 |
| 4 State and local deferred income tax expense | 2,148,927 | -1,381,566 | -753,070 | |
| 5 Foreign current income tax expense (other than foreign withholding taxes) | 22,452,728 | 2,122,601 | -23,896,340 | 679,033 |
| 6 Foreign deferred income tax expense | 491,725 | 235,050 | -722,443 | |
| 7 Foreign withholding taxes | 9,158,663 | -142,257 | -7,905,805 | 1,118,964 |
| 8 Interest expense (attach Form 8916-A) | 663,814,736 | -78,395,499 | -11,255,152 | 574,175,941 |
| 9 Stock option expense | 36,574,980 | 15,474,417 | 29,908,008 | 81,959,309 |
| 10 Other equity-based compensation | 51,290,785 | -1,691,705 | 11,473,811 | 61,063,395 |
| 11 Meals and entertainment | 20,542,388 | -7,935 | -8,140,410 | 12,392,014 |
| 12 Fines and penalties | 8,412,949 | 52,393 | -7,876,001 | 590,108 |
| 13 Judgments, damages, awards, and similar costs | 16,083,842 | 5,049,080 | -128,187 | 21,004,735 |
| 14 Parachute payments | 206,747 | 1,683 | -126,902 | 81,527 |
| 15 Compensation with section 162(m) limitation | 17,748,423 | -13,401 | -3,144,893 | 14,592,146 |
| 16 Pension and profit-sharing | 75,137,523 | 11,311,590 | 1,315,533 | 87,767,202 |
| 17 Other post-retirement benefits | 9,307,352 | 11,692,489 | -2,352,136 | 18,647,644 |
| 18 Deferred compensation | 41,210,261 | -9,219,121 | 563,069 | 32,554,364 |
| 19 Charitable contribution of cash and tangible property | 13,924,266 | 216,165 | 1,708,858 | 15,848,661 |
| 20 Charitable contribution of intangible property | 202,609 | 169,137 | 52,877 | 424,623 |
| 21 Charitable contribution limitation/carryforward | | -686,155 | -445,289 | -1,128,907 |
| 22 Domestic production activities deduction | | 32,300 | 33,076,184 | 33,095,916 |
| 23 Current year acquisition or reorganization investment banking fees | 2,793,349 | -395,979 | -402,989 | 1,994,380 |
| 24 Current year acquisition or reorganization legal and accounting fees | 3,280,858 | -461,925 | -1,315,582 | 1,503,351 |
| 25 Current year acquisition/reorganization other costs | 5,449,306 | 714,788 | -1,426,264 | 4,737,830 |
| 26 Amortization/impairment of goodwill | 41,641,334 | 16,604,357 | -24,766,974 | 33,367,736 |
| 27 Amortization of acquisition, reorganization, and start-up costs | 4,515,068 | -1,098,975 | -208,469 | 3,207,252 |
| | 172,818,721 | -43,674,729 | -8,708,940 | 120,604,886 |
| 28 Other amortization or impairment write-offs | 7,322 | 2,417 | - | 9,739 |
| 29 Reserved | | | | |
| 30 Depletion | 30,239,277 | -17,723,710 | 5,942,652 | 18,454,205 |
| 31 Depreciation | 406,198,670 | 47,840,988 | -384,080 | 453,598,093 |
| 32 Bad debt expense | 67,721,472 | 47,428,192 | 1,595,166 | 116,750,389 |
| 33 Corporate owned life insurance premiums | -408,314 | -23,413 | 849,145 | 419,244 |
| 34 Purchase versus lease (for purchasers and/or lessees) | 1,134,863 | 1,950,473 | 7,043 | 3,092,522 |
| 35 Research and development costs | 177,975,447 | 9,164,991 | -1,243,378 | 185,887,555 |
| 36 Section 118 exclusion (attach statement) | -159,282 | -12,197 | *25,037 | -146,443 |
| 37 Other expense/deduction items with differences (attach statement) | 2,305,747,018 | 121,178,068 | -16,536,568 | 2,410,560,783 |
| 38 Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive | 4,475,058,397 | 138,424,987 | -264,862,786 | 4,348,556,976 |

**SCHEDULE N
(Form 1120)**

Foreign Operations of U.S. Corporations

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S.
▶ Information about Schedule N (Form 1120) and its instructions is available at www.irs.gov/form1120.

2013

Name

Employer identification number (EIN)

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

Foreign Operations Information

| | Yes | No |
|---|----------------------|--------------------|
| 1a During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? If "Yes," you are generally required to attach Form 8858 , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions). | 6,862 | 20,459 |
| b Enter the number of Forms 8858 attached to the tax return ▶ 6,644 | | |
| 2 Enter the number of Forms 8865 , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return ▶ 2,469 | | |
| 3 Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)? If "Yes," see instructions for required statement. | | |
| 4a Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) If "Yes," attach Form 5471 , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC. | 17,846 | 10,594 |
| b Enter the number of Forms 5471 attached to the tax return ▶ 17,326 | | |
| 5 During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the corporation may have to file Form 3520 , Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. | | |
| 6a At any time during the 2013 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114 , Report of Foreign Bank and Financial Accounts (FBAR) (formerly Form TD F 90-22.1). | 20,179 | 6,537 |
| b If "Yes," enter the name of the foreign country ▶ | ONE CODE 20,194 | TWO CODES 8,195 |
| | THREE CODES 6,001 | |
| 7a Is the corporation claiming the extraterritorial income exclusion? If "Yes," attach a separate Form 8873 , Extraterritorial Income Exclusion, for each transaction or group of transactions. | | |
| b Enter the number of Forms 8873 attached to the tax return ▶ | | |
| c Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of all Forms 8873 attached to the tax return ▶ \$ | | |

Instructions

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

Who Must File

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

Question 1a

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

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

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

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**SCHEDULE O
(Form 1120)**(Rev. December 2012)
Department of the Treasury
Internal Revenue Service**Consent Plan and Apportionment Schedule
for a Controlled Group**

OMB No. 1545-0123

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC.**
▶ **Information about Schedule O (Form 1120) and its instructions is available at www.irs.gov/form1120.**

Name

Employer identification number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)**Part I Apportionment Plan Information**

- 1** Type of controlled group:
- | | | |
|----------|--|---------------|
| a | <input type="checkbox"/> Parent-subsidiary group | 16,481 |
| b | <input type="checkbox"/> Brother-sister group | 39,710 |
| c | <input type="checkbox"/> Combined group | 3,872 |
| d | <input type="checkbox"/> Life insurance companies only | 126 |
- 2** This corporation has been a member of this group:
- a** For the entire year.
- b** From _____, 20_____, until _____, 20_____.
- 3** This corporation consents and represents to:
- a** Adopt an apportionment plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on _____, 20_____, and for all succeeding tax years.
- b** Amend the current apportionment plan. All the other members of this group are currently amending a previously adopted plan, which was in effect for the tax year ending _____, 20_____, and for all succeeding tax years.
- c** Terminate the current apportionment plan and not adopt a new plan. All the other members of this group are not adopting an apportionment plan.
- d** Terminate the current apportionment plan and adopt a new plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on _____, 20_____, and for all succeeding tax years.
- 4** If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the current apportionment plan was:
- a** Elected by the component members of the group.
- b** Required for the component members of the group.
- 5** If you did not check a box on line 3 above, check the applicable box below concerning the status of the group's apportionment plan (see instructions).
- a** No apportionment plan is in effect and none is being adopted.
- b** An apportionment plan is already in effect. It was adopted for the tax year ending _____, 20_____, and for all succeeding tax years.
- 6** If all the members of this group are adopting a plan or amending the current plan for a tax year after the due date (including extensions) of the tax return for this corporation, is there at least one year remaining on the statute of limitations from the date this corporation filed its amended return for such tax year for assessing any resulting deficiency?
See instructions.
- a** Yes.
- (i) The statute of limitations for this year will expire on _____, 20_____.
- (ii) On _____, 20_____, this corporation entered into an agreement with the Internal Revenue Service to extend the statute of limitations for purposes of assessment until _____, 20_____.
- b** No. The members may not adopt or amend an apportionment plan.
- 7** Required information and elections for component members. Check the applicable box(es) (see instructions).
- a** The corporation will determine its tax liability by applying the maximum tax rate imposed by section 11 to the entire amount of its taxable income.
- b** The corporation and the other members of the group elect the FIFO method (rather than defaulting to the proportionate method) for allocating the additional taxes for the group imposed by section 11(b)(1).
- c** The corporation has a short tax year that does not include December 31.

SCHEDULE O (Form 1120)

Consent Plan and Apportionment Schedule for a Controlled Group

OMB No. 1545-0123

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

Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC. Information about Schedule O (Form 1120) and its instructions is available at www.irs.gov/form1120.

Name Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample) Employer identification number

Part I Apportionment Plan Information

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

Part II Taxable Income Apportionment (See instructions)

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

| | (a) Group member's name and employer identification number | (b) Tax year end (Yr-Mo) | Taxable Income Amount Allocated to Each Bracket | | | | (g) Total (add columns (c) through (f)) |
|--------------|--|--------------------------------|--|---------------|---------------|--------------|---|
| | | | (c) 15% | (d) 25% | (e) 34% | (f) 35% | |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| Total | | | 17,844 | 10,533 | 10,942 | 2,898 | |

Part II Taxable Income Apportionment (See instructions)

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

| | (a) Group member's name and employer identification number | (b) Tax year end (Yr-Mo) | Taxable Income Amount Allocated to Each Bracket | | | | (g) Total (add columns (c) through (f)) |
|--------------|--|--------------------------------|--|------------|------------|-------------|---|
| | | | (c) 15% | (d) 25% | (e) 34% | (f) 35% | |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| Total | | | 507,868 | 192,821 | 14,205,927 | 377,469,533 | |

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

Income Tax Apportionment

| (a) Group member's name | (b) 15% | (c) 25% | (d) 34% | (e) 35% | (f) 5% | (g) 3% | (h) Total income tax (combine lines (b) through (g)) |
|----------------------------|------------|------------|------------|------------|--------------|------------|---|
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| Total | | | | | 8,692 | 803 | |

Part III Income Tax Apportionment (See instructions)

Income Tax Apportionment

| (a) Group member's name | (b) 15% | (c) 25% | (d) 34% | (e) 35% | (f) 5% | (g) 3% | (h) Total income tax (combine lines (b) through (g)) |
|----------------------------|------------|------------|------------|------------|---------------|---------------|---|
| 1 _____ | | | | | | | |
| 2 _____ | | | | | | | |
| 3 _____ | | | | | | | |
| 4 _____ | | | | | | | |
| 5 _____ | | | | | | | |
| 6 _____ | | | | | | | |
| 7 _____ | | | | | | | |
| 8 _____ | | | | | | | |
| 9 _____ | | | | | | | |
| 10 _____ | | | | | | | |
| Total | | | | | 61,287 | 62,092 | |

SCHEDULE UTP (Form 1120)

Uncertain Tax Position Statement

OMB No. 1545-0123

2013

Department of the Treasury Internal Revenue Service

File with Form 1120, 1120-F, 1120-L, or 1120-PC. Information about Schedule UTP (Form 1120) and its separate instructions is at www.irs.gov/scheduleutp.

Name of entity as shown on page 1 of tax return

EIN of entity

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

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

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

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

Table with 7 main columns: (a) UTP No., (b) Primary IRC Sections/Subsections, (c) Timing Codes (P/T), (d) Pass-Through Entity EIN, (e) Major Tax Position, (f) Ranking of Tax Position, (g) Reserved for Future Use. Contains 20 rows of data.

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Form 1120S

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

2013

Department of the Treasury Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation. Information about Form CALENDAR YEAR Instructions is at FISCAL YEAR

For calendar year 2013 or tax year beginning , 2013, ending , 20

Form header section including: A S election effective date 4,257,909; B Business activity code number 4,257,909; C Check if Sch. M 49,400; D Employer identification number; E Date incorporated 4,257,909; F Total assets 3,191,531

G Is the corporation electing to be an S corporation beginning with this tax year? 239,515 If "Yes," attach Form 2553 if not already filed
H Check if: (1) 159,100 (2) 28,449 (3) Address change (4) Amended return (5) 4,257,909 on or revocation
I Enter the number of shareholders who were shareholders during any part of the tax year 4,257,909

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

Main table with columns for Income, Deductions, and Tax and Payments. Rows include: 1a Gross receipts or sales (3,674,961), 1b Returns and allowances (436,593), 1c Balance (3,694,004), 2 Cost of goods sold (2,056,179), 3 Gross profit (3,699,815), 4 Net gain (205,217), 5 Other income (876,681), 6 Total income (loss) (82,343), 7-21 Deductions (Total 550,065), 22a-22c Excess net passive income (3,978), 23a-23d Tax payments (38,848), 24-27 Amount owed and overpayment (3,033 owed, 36,335 overpaid).

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

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

Paid Preparer Use Only section: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, PAID PREPARER 3,994,801, Phone no.

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

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

2013

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
 ▶ Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

For calendar year 2013 or tax year beginning _____, 2013, ending _____, 20

| | | | |
|--|--|---|---|
| A S election effective date | TYPE OR PRINT | Name Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample) | D Employer identification number |
| B Business activity code number (see instructions) | | Number, street, and room or suite no. If a P.O. box, see instructions. | E Date incorporated |
| C Check if Sch. M-3 attached <input type="checkbox"/> | | City or town, state or province, country, and ZIP or foreign postal code | F Total assets (see instructions) \$ 3,741,797,771 |

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed
H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination or revocation
I Enter the number of shareholders who were shareholders during any part of the tax year ▶

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

| | | | | | | |
|---|---|-------------|----------------------|----------------------|----------------------|----------------------|
| Income | 1 a Gross receipts or sales | 1 a | 6,818,944,834 | | | |
| | b Returns and allowances | 1 b | 58,031,787 | | | |
| | c Balance. Subtract line 1b from line 1a | | | | 1 c | 6,745,095,028 |
| | 2 Cost of goods sold (attach Form 1125-A) | | | | 2 | 4,193,164,145 |
| | 3 Gross profit. Subtract line 2 from line 1c | | | | 3 | 2,551,930,883 |
| | 4 Net gain (loss) from Form 4797, line 17 (attach Form 4797) | | | | 4 | 14,001,729 |
| 5 Other income (loss) (see instructions—attach statement) | | | | 5 | 134,469,973 | |
| 6 Total income (loss). Add lines 3 through 5 . INCOME ADJ | | | -6,827,630 ▶ | 6 | 2,693,574,955 | |
| Deductions <small>(see instructions for limitations)</small> | 7 Compensation of officers (see instructions—attach Form 1125-E) | 7 | | | 253,983,002 | |
| | 8 Salaries and wages (less employment credits) | 8 | | | 730,341,569 | |
| | 9 Repairs and maintenance | 9 | | | 42,979,566 | |
| | 10 Bad debts | 10 | | | 12,036,519 | |
| | 11 Rents | 11 | | | 168,701,179 | |
| | 12 Taxes and licenses | 12 | | | 139,695,178 | |
| | 13 Interest | 13 | | | 40,195,470 | |
| | 14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562) | 14 | | | 89,155,046 | |
| | 15 Depletion (Do not deduct oil and gas depletion.) | 15 | | | 774,513 | |
| | 16 Advertising | 16 | | | 54,233,528 | |
| | 17 Pension, profit-sharing, etc., plans | 17 | | | 27,579,369 | |
| | 18 Employee benefit programs ESOP DIV | 18 | | 126,041 | 66,400,118 | |
| | 19 Other deductions (attach statement) TOTAL AMORT | 19 | | 10,347,551 | 699,672,896 | |
| | 20 Total deductions. Add lines 7 through 19 . DEDUCTION ADJ | 20 | | -13,116,321 ▶ | 2,312,631,630 | |
| | 21 Ordinary business income (loss). Subtract line 20 from line 6 | 21 | | | 380,943,325 | |
| Tax and Payments | 22 a Excess net passive income or LIFO recapture tax (see instructions) | 22 a | 31,505 | | | |
| | b Tax from Schedule D (Form 1120S) | 22 b | 92,708 | | | |
| | c Add lines 22a and 22b (see instructions for additional taxes) | | | | 22 c | 126,672 |
| | 23 a 2013 estimated tax payments and 2012 overpayment credited to 2013 | 23 a | 131,626 | | | |
| | b Tax deposited with Form 7004 | 23 b | 59,401 | | | |
| | c Credit for federal tax paid on fuels (attach Form 4136) | 23 c | 129,358 | | | |
| | d Add lines 23a through 23c FORM 4255 | | | | 23 d | 327,574 |
| | 24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/> | 24 | | | 769 | |
| | 25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed | 25 | | | 26,894 | |
| | 26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid | 26 | | | 226,934 | |
| 27 Enter amount from line 26 Credited to 2014 estimated tax ▶ 25,298 Refunded ▶ | 27 | | | 201,637 | | |

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

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

Schedule B Other Information (see instructions)

- 1** Check accounting method: **a** Cash **b** Accrual **2,934,057** **1,190,981**
c Other (specify) ▶ **102,232**
- 2** See the instructions and enter the:
a Business activity ▶ **4,257,909** **b** Product or service ▶ **4,257,909**
- 3** At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation . . .
- 4** At the end of the tax year, did the corporation:
- a** Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below

| (i) Name of Corporation | (ii) Employer Identification Number (if any) | (iii) Country of Incorporation | (iv) Percentage of Stock Owned | (v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made |
|-------------------------|--|--------------------------------|--------------------------------|--|
| | | | | |
| | | | | |
| | | | | |

- 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 a** At the end of the tax year, did the corporation have any outstanding shares of restricted stock?
 If "Yes," complete lines (i) and (ii) below.
(i) Total shares of restricted stock ▶
(ii) Total shares of non-restricted stock ▶

- b** At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments?
 If "Yes," complete lines (i) and (ii) below.
(i) Total shares of stock outstanding at the end of the tax year ▶
(ii) Total shares of stock outstanding if all instruments were executed ▶

6 Has this corporation filed, or is it required to file, **Form 8918**, Material Advisor Disclosure Statement, to provide information on any reportable transaction? **YES** **6,539**

7 Check this box if the corporation issued publicly offered debt instruments with original issue discount
 If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

8 If the corporation: **(a)** was a C corporation before it elected to be an S corporation **or** the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation **and** **(b)** has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$ **19,295**

9 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ **49,729**

- 10** Does the corporation satisfy **both** of the following conditions?
a The corporation's total receipts (see instructions) for the tax year were less than \$250,000
b The corporation's total assets at the end of the tax year were less than \$250,000 **YES** **2,141,247**
 If "Yes," the corporation is not required to complete Schedules L and M-1.

11 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?
 If "Yes," enter the amount of principal reduction \$

12 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? **YES** **7,001**

13 a Did the corporation make any payments in 2013 that would require it to file Form(s) 1099? **YES** **1,709,264**

b If "Yes," did the corporation file or will it file required Forms 1099? **YES** **1,670,700**

Schedule B Other Information (see instructions)

- 1** Check accounting method: **a** Cash **b** Accrual
c Other (specify) ▶ _____
- 2** See the instructions and enter the:
a Business activity ▶ _____ **b** Product or service ▶ _____
- 3** At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation . . .
- 4** At the end of the tax year, did the corporation:
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below . . .

| Yes | No |
|-----|----|
| | |
| | |
| | |
| | |
| | |

| (i) Name of Corporation | (ii) Employer Identification Number (if any) | (iii) Country of Incorporation | (iv) Percentage of Stock Owned | (v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made |
|-------------------------|--|--------------------------------|--------------------------------|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

- 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 . . .

| Yes | No |
|-----|----|
| | |
| | |

| (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 a** At the end of the tax year, did the corporation have any outstanding shares of restricted stock?
If "Yes," complete lines (i) and (ii) below.

(i) Total shares of restricted stock ▶ _____
(ii) Total shares of non-restricted stock ▶ _____

| Yes | No |
|-----|----|
| | |
| | |

- b** At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments?
If "Yes," complete lines (i) and (ii) below.

(i) Total shares of stock outstanding at the end of the tax year ▶ _____
(ii) Total shares of stock outstanding if all instruments were executed ▶ _____

| Yes | No |
|-----|----|
| | |
| | |

- 6** Has this corporation filed, or is it required to file, **Form 8918**, Material Advisor Disclosure Statement, to provide information on any reportable transaction?

- 7** Check this box if the corporation issued publicly offered debt instruments with original issue discount
If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

| Yes | No |
|-----|----|
| | |
| | |

- 8** If the corporation: **(a)** was a C corporation before it elected to be an S corporation **or** the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation **and** **(b)** has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$ 69,218,787

- 9** Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ 104,989,247

- 10** Does the corporation satisfy **both** of the following conditions?
a The corporation's total receipts (see instructions) for the tax year were less than \$250,000
b The corporation's total assets at the end of the tax year were less than \$250,000
If "Yes," the corporation is not required to complete Schedules L and M-1.

| Yes | No |
|-----|----|
| | |
| | |

- 11** During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?
If "Yes," enter the amount of principal reduction \$ _____

| Yes | No |
|-----|----|
| | |
| | |

- 12** During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions

| Yes | No |
|-----|----|
| | |
| | |

- 13 a** Did the corporation make any payments in 2013 that would require it to file Form(s) 1099?
b If "Yes," did the corporation file or will it file required Forms 1099?

| Yes | No |
|-----|----|
| | |
| | |

| Schedule K Shareholders' Pro Rata Share Items | | Total amount | |
|--|--|---------------------|------------------|
| Income (Loss) | 1 Ordinary business income (loss) (page 1, line 21) | 1 | 4,056,536 |
| | 2 Net rental real estate income (loss) (attach Form 8825) | 2 | 294,838 |
| | 3a Other gross rental income (loss) | 3a | 23,417 |
| | b Expenses from other rental activities (attach statement) | 3b | 10,351 |
| | c Other net rental income (loss). Subtract line 3b from line 3a | 3c | 23,757 |
| | 4 Interest income | 4 | 800,429 |
| | 5 Dividends: a Ordinary dividends | 5a | 113,143 |
| | b Qualified dividends | 5b | 78,599 |
| | 6 Royalties | 6 | 20,226 |
| | 7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S)) | 7 | 50,043 |
| 8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S)) | 8a | 105,762 | |
| b Collectibles (28%) gain (loss) | 8b | 4,348 | |
| c Unrecaptured section 1250 gain (attach statement) | 8c | 29,271 | |
| 9 Net section 1231 gain (loss) (attach Form 4797) | 9 | 221,856 | |
| 10 Other income (loss) (see instructions) . . . Type ▶ | 10 | 39,683 | |
| Deductions | 11 Section 179 deduction (attach Form 4562) | 11 | 877,745 |
| | 12a Charitable contributions | 12a | 1,196,239 |
| | b Investment interest expense | 12b | 22,299 |
| | c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶ | 12c(2) | 10,071 |
| d Other deductions (see instructions) OTHER DED ADJ 49,696 | 12d | 115,479 | |
| Credits | 13a Low-income housing credit (section 42(j)(5)) | 13a | 626 |
| | b Low-income housing credit (other) | 13b | 1,299 |
| | c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468) | 13c | 130 |
| | d Other rental real estate credits (see instructions) Type ▶ | 13d | d |
| | e Other rental credits (see instructions) . . . Type ▶ | 13e | d |
| | f Biofuel producer credit (attach Form 6478) | 13f | 7 |
| | g Other credits (see instructions) Type ▶ | 13g | 169,859 |
| Foreign Transactions | 14a Name of country or U.S. possession ▶ | | |
| | b Gross income from all sources | 14b | 29,572 |
| | c Gross income sourced at shareholder level | 14c | 7,705 |
| | Foreign gross income sourced at corporate level | | |
| | d Passive category | 14d | 13,344 |
| | e General category | 14e | 11,885 |
| | f Other (attach statement) | 14f | 403 |
| | Deductions allocated and apportioned at shareholder level | | |
| | g Interest expense | 14g | 4,099 |
| | h Other | 14h | 3,212 |
| | Deductions allocated and apportioned at corporate level to foreign source income | | |
| | i Passive category | 14i | 3,549 |
| | j General category | 14j | 7,988 |
| | k Other (attach statement) | 14k | 222 |
| Other information | | | |
| l Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued | 14l | 29,872 | |
| m Reduction in taxes available for credit (attach statement) | 14m | 58 | |
| n Other foreign tax information (attach statement) | | | |
| Alternative Minimum Tax (AMT) Items | 15a Post-1986 depreciation adjustment | 15a | 1,577,452 |
| | b Adjusted gain or loss | 15b | 127,247 |
| | c Depletion (other than oil and gas) | 15c | 1,074 |
| | d Oil, gas, and geothermal properties—gross income | 15d | 13,138 |
| | e Oil, gas, and geothermal properties—deductions | 15e | 12,703 |
| | f Other AMT items (attach statement) | 15f | 13,459 |
| Items Affecting Shareholder Basis | 16a Tax-exempt interest income | 16a | 29,647 |
| | b Other tax-exempt income | 16b | 19,110 |
| | c Nondeductible expenses | 16c | 2,363,309 |
| | d Distributions (attach statement if required) (see instructions) | 16d | 1,746,715 |
| | e Repayment of loans from shareholders | 16e | 141,503 |

| Schedule K Shareholders' Pro Rata Share Items | | Total amount | |
|--|--|---------------------|--------------------|
| Income (Loss) | 1 Ordinary business income (loss) (page 1, line 21) | 1 | 335,732,261 |
| | 2 Net rental real estate income (loss) (attach Form 8825) | 2 | 10,705,797 |
| | 3a Other gross rental income (loss) | 3a | 5,391,803 |
| | b Expenses from other rental activities (attach statement) | 3b | 4,425,001 |
| | c Other net rental income (loss). Subtract line 3b from line 3a | 3c | 966,802 |
| | 4 Interest income | 4 | 8,366,583 |
| | 5 Dividends: a Ordinary dividends | 5a | 7,608,136 |
| | b Qualified dividends | 5b | 6,221,490 |
| | 6 Royalties | 6 | 2,931,084 |
| | 7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S)) | 7 | 1,794,718 |
| 8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S)) | 8a | 32,869,130 | |
| b Collectibles (28%) gain (loss) | 8b | 11,001 | |
| c Unrecaptured section 1250 gain (attach statement) | 8c | 3,188,047 | |
| 9 Net section 1231 gain (loss) (attach Form 4797) | 9 | 23,517,261 | |
| 10 Other income (loss) (see instructions) . . . Type ▶ | 10 | 5,663,047 | |
| Deductions | 11 Section 179 deduction (attach Form 4562) | 11 | 32,656,009 |
| | 12a Charitable contributions | 12a | 7,142,572 |
| | b Investment interest expense | 12b | 1,607,386 |
| | c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶ | 12c(2) | 6,890,453 |
| d Other deductions (see instructions) OTHER DED ADJ | 12d | 148,901,833 | |
| Credits | 13a Low-income housing credit (section 42(j)(5)) | 13a | 8,322 |
| | b Low-income housing credit (other) | 13b | 22,043 |
| | c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468) | 13c | 60,034 |
| | d Other rental real estate credits (see instructions) Type ▶ | 13d | d |
| | e Other rental credits (see instructions) . . . Type ▶ | 13e | d |
| | f Biofuel producer credit (attach Form 6478) | 13f | 140 |
| | g Other credits (see instructions) Type ▶ | 13g | 2,660,330 |
| Foreign Transactions | 14a Name of country or U.S. possession ▶ | | |
| | b Gross income from all sources | 14b | 377,694,306 |
| | c Gross income sourced at shareholder level | 14c | 58,793,721 |
| | Foreign gross income sourced at corporate level | | |
| | d Passive category | 14d | 2,321,346 |
| | e General category | 14e | 53,245,388 |
| | f Other (attach statement) | 14f | 900,478 |
| | Deductions allocated and apportioned at shareholder level | | |
| | g Interest expense | 14g | 2,788,615 |
| | h Other | 14h | 52,281,932 |
| | Deductions allocated and apportioned at corporate level to foreign source income | | |
| | i Passive category | 14i | 557,313 |
| | j General category | 14j | 41,444,095 |
| k Other (attach statement) | 14k | 809,100 | |
| Other information | | | |
| l Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued | 14l | 2,918,101 | |
| m Reduction in taxes available for credit (attach statement) | 14m | 6,727 | |
| n Other foreign tax information (attach statement) | | | |
| Alternative Minimum Tax (AMT) Items | 15a Post-1986 depreciation adjustment | 15a | -345,906 |
| | b Adjusted gain or loss | 15b | -1,903,140 |
| | c Depletion (other than oil and gas) | 15c | 436,281 |
| | d Oil, gas, and geothermal properties—gross income | 15d | 14,950,524 |
| | e Oil, gas, and geothermal properties—deductions | 15e | 7,163,658 |
| | f Other AMT items (attach statement) | 15f | 2,197,705 |
| Items Affecting Shareholder Basis | 16a Tax-exempt interest income | 16a | 1,766,993 |
| | b Other tax-exempt income | 16b | 1,551,293 |
| | c Nondeductible expenses | 16c | 15,049,301 |
| | d Distributions (attach statement if required) (see instructions) | 16d | 366,675,760 |
| | e Repayment of loans from shareholders | 16e | 7,573,574 |

| Schedule K | | Shareholders' Pro Rata Share Items (continued) | Total amount | |
|--------------------------|------------|--|---------------------|------------------|
| Other Information | 17a | Investment income | 17a | 834,214 |
| | b | Investment expenses | 17b | 35,269 |
| | c | Dividend distributions paid from accumulated earnings and profits | 17c | 13,545 |
| | d | Other items and amounts (attach statement) | | |
| Reconciliation | 18 | Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l | 18 | 4,214,951 |

| Schedule L | | Balance Sheets per Books | | Beginning of tax year | | End of tax year | |
|---|--|---------------------------------|------------------|-----------------------|--------------------|-----------------|--|
| | | (a) | (b) | (c) | (d) | | |
| Assets | | | | | | | |
| 1 | Cash | | | | 2,900,887 | | |
| 2a | Trade notes and accounts receivable | | | 796,890 | | | |
| b | Less allowance for bad debts | () | | (57,713) | | | |
| 3 | Inventories | | 827,810 | | 860,370 | | |
| 4 | U.S. government obligations | | | | 2,803 | | |
| 5 | Tax-exempt securities (see instructions) | | | | 5,481 | | |
| 6 | Other current assets (attach statement) | | | | 861,378 | | |
| 7 | Loans to shareholders | | | | 519,819 | | |
| 8 | Mortgage and real estate loans | | | | 23,754 | | |
| 9 | Other investments (attach statement) | | | | 324,789 | | |
| 10a | Buildings and other depreciable assets | | | 2,685,762 | | | |
| b | Less accumulated depreciation | () | | (2,664,762) | | | |
| 11a | Depletable assets | | | 11,350 | | | |
| b | Less accumulated depletion | () | | (7,924) | | | |
| 12 | Land (net of any amortization) | | | | 356,047 | | |
| 13a | Intangible assets (amortizable only) | | | 840,738 | | | |
| b | Less accumulated amortization | () | | (814,859) | | | |
| 14 | Other assets (attach statement) | | | ASSET ADJ | 524,354 | | |
| 15 | Total assets | | 3,003,591 | 133,085 | 3,191,531 | | |
| Liabilities and Shareholders' Equity | | | | | | | |
| 16 | Accounts payable | | | | 931,541 | | |
| 17 | Mortgages, notes, bonds payable in less than 1 year | | | | 679,232 | | |
| 18 | Other current liabilities (attach statement) | | | | 1,933,530 | | |
| 19 | Loans from shareholders | | | | 1,109,756 | | |
| 20 | Mortgages, notes, bonds payable in 1 year or more | | | | 1,025,151 | | |
| 21 | Other liabilities (attach statement) | | | | 261,022 | | |
| 22 | Capital stock | | | | 2,546,526 | | |
| 23 | Additional paid-in capital | | | | 975,282 | | |
| 24 | Retained earnings | | 2,907,859 | | 3,085,395 | | |
| 25 | Adjustments to shareholders' equity (attach statement) | | | | 83,361 | | |
| 26 | Less cost of treasury stock | () | | LIAB ADJ | (128,572) | | |
| 27 | Total liabilities and shareholders' equity | | | 79,883 | 3,191,531 | | |

| Schedule K Shareholders' Pro Rata Share Items (continued) | | Total amount | |
|--|---|---------------------|--------------------|
| Other Information | 17a Investment income | 17a | 18,899,997 |
| | b Investment expenses | 17b | 1,361,115 |
| | c Dividend distributions paid from accumulated earnings and profits | 17c | 1,817,165 |
| | d Other items and amounts (attach statement) | | |
| Reconciliation | 18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l | 18 | 374,762,548 |

| Schedule L Balance Sheets per Books | | Beginning of tax year | | End of tax year | |
|---|--|-----------------------|----------------------|---------------------------------------|----------------------|
| Assets | | (a) | (b) | (c) | (d) |
| 1 | Cash | | | | 518,976,315 |
| 2a | Trade notes and accounts receivable | | | 860,344,870 | |
| b | Less allowance for bad debts | () | | (14,445,251) | |
| 3 | Inventories | | 433,627,705 | | 465,204,868 |
| 4 | U.S. government obligations | | | | 68,030,331 |
| 5 | Tax-exempt securities (see instructions) | | | | 39,778,219 |
| 6 | Other current assets (attach statement) | | | | 207,218,088 |
| 7 | Loans to shareholders | | | | 67,651,004 |
| 8 | Mortgage and real estate loans | | | | 74,588,500 |
| 9 | Other investments (attach statement) | | | | 490,204,227 |
| 10a | Buildings and other depreciable assets | | | 1,739,603,435 | |
| b | Less accumulated depreciation | () | | (1,096,145,753) | |
| 11a | Depletable assets | | | 20,169,612 | |
| b | Less accumulated depletion | () | | (7,597,048) | |
| 12 | Land (net of any amortization) | | | | 129,591,892 |
| 13a | Intangible assets (amortizable only) | | | 161,473,494 | |
| b | Less accumulated amortization | () | | (60,737,903) | |
| 14 | Other assets (attach statement) | | | ASSET ADJ | 93,689,616 |
| 15 | Total assets | | 3,603,074,889 | -15,800,744 | 3,741,797,771 |
| Liabilities and Shareholders' Equity | | | | | |
| 16 | Accounts payable | | | | 429,374,826 |
| 17 | Mortgages, notes, bonds payable in less than 1 year | | | | 304,988,277 |
| 18 | Other current liabilities (attach statement) | | | | 753,875,434 |
| 19 | Loans from shareholders | | | | 272,132,282 |
| 20 | Mortgages, notes, bonds payable in 1 year or more | | | | 643,309,865 |
| 21 | Other liabilities (attach statement) | | | | 150,857,239 |
| 22 | Capital stock | | | | 95,664,451 |
| 23 | Additional paid-in capital | | | | 469,825,487 |
| 24 | Retained earnings | | 702,501,277 | | 695,315,535 |
| 25 | Adjustments to shareholders' equity (attach statement) | | | | -2,838,403 |
| 26 | Less cost of treasury stock | () | | LIAB ADJ (73,095,799) | |
| 27 | Total liabilities and shareholders' equity | | | 2,388,577 | 3,741,797,771 |

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

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

| | | | | | |
|----------|--|------------------|----------|---|------------------|
| 1 | Net income (loss) per books | 3,310,782 | 5 | Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize): | |
| 2 | Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) ----- | 117,150 | a | Tax-exempt interest \$ ----- | 23,487 |
| 3 | Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize): | | 6 | Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize): | |
| a | Depreciation \$ ----- | 189,727 | a | Depreciation \$ ----- | 176,648 |
| b | Travel and entertainment \$ ----- | 1,769,059 | | | 278,546 |
| | | 2,104,844 | 7 | Add lines 5 and 6 | 388,295 |
| 4 | Add lines 1 through 3 | 3,308,442 | 8 | Income (loss) (Schedule K, line 18). Line 4 less line 7 | 3,306,630 |

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

| | (a) Accumulated adjustments account | (b) Other adjustments account | (c) Shareholders' undistributed taxable income previously taxed |
|--|-------------------------------------|-------------------------------|---|
| 1 Balance at beginning of tax year | | | |
| 2 Ordinary income from page 1, line 21 | | | |
| 3 Other additions | | | |
| 4 Loss from page 1, line 21 | () | | |
| 5 Other reductions | () | () | |
| 6 Combine lines 1 through 5 | | | |
| 7 Distributions other than dividend distributions | 1,748,396 | 10,373 | 5,766 |
| 8 Balance at end of tax year. Subtract line 7 from line 6 | | TOTAL OF 7A - 7C | 1,755,751 |

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

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

| | | | | | |
|----------|--|--------------------|----------|---|--------------------|
| 1 | Net income (loss) per books | 230,721,921 | 5 | Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize): | |
| 2 | Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) ----- | 14,067,398 | a | Tax-exempt interest \$ ----- | 119,841 |
| 3 | Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize): | | 6 | Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize): | |
| a | Depreciation \$ ----- | 4,578,729 | a | Depreciation \$ ----- | 8,841,224 |
| b | Travel and entertainment \$ ----- | 4,981,799 | | | 15,833,823 |
| | | 23,006,337 | 7 | Add lines 5 and 6 | 30,626,263 |
| 4 | Add lines 1 through 3 | 267,795,954 | 8 | Income (loss) (Schedule K, line 18). Line 4 less line 7 | 237,171,394 |

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

| | (a) Accumulated adjustments account | (b) Other adjustments account | (c) Shareholders' undistributed taxable income previously taxed |
|--|-------------------------------------|-------------------------------|---|
| 1 Balance at beginning of tax year | | | |
| 2 Ordinary income from page 1, line 21 | | | |
| 3 Other additions | | | |
| 4 Loss from page 1, line 21 | () | | |
| 5 Other reductions | () | () | |
| 6 Combine lines 1 through 5 | | | |
| 7 Distributions other than dividend distributions | 374,100,053 | 1,285,398 | 417,886 |
| 8 Balance at end of tax year. Subtract line 7 from line 6 | | TOTAL OF 7A - 7C | 375,803,337 |

**SCHEDULE D
(Form 1120S)**

Capital Gains and Losses and Built-in Gains

OMB No. 1545-0130

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120S.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1120s.

2013

Name **Corporation 2013 Line Item Counts (Estimated from SOI Sample)** Employer identification number

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

See instructions for how to figure the amounts to enter on the lines below.

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

| | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|--|----------------------------------|---------------------------------|---|---|
| 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b | | | | 6,939 |
| 1b Totals for all transactions reported on Form(s) 8949 with Box A checked | | | | 19,887 |
| 2 Totals for all transactions reported on Form(s) 8949 with Box B checked | | | | 11,614 |
| 3 Totals for all transactions reported on Form(s) 8949 with Box C checked | | | | 20,320 |
| 4 Short-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 4 | 1,334 |
| 5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 5 | d |
| 6 Tax on short-term capital gain included on line 23 below | | | 6 | (d) |
| 7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1120S, Schedule K, line 7 or 10 | | | 7 | 50,736 |

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

See instructions for how to figure the amounts to enter on the lines below.

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

| | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g) | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|---|----------------------------------|---------------------------------|--|---|
| 8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b | | | | 7,682 |
| 8b Totals for all transactions reported on Form(s) 8949 with Box D checked | | | | 15,321 |
| 9 Totals for all transactions reported on Form(s) 8949 with Box E checked | | | | 25,297 |
| 10 Totals for all transactions reported on Form(s) 8949 with Box F checked | | | | 48,840 |
| 11 Long-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 11 | 15,557 |
| 12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 12 | 143 |
| 13 Capital gain distributions (see instructions) | | | 13 | 23,462 |
| 14 Tax on long-term capital gain included on line 23 below | | | 14 | (201) |
| 15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1120S, Schedule K, line 8a or 10 | | | 15 | 105,077 |

**SCHEDULE D
(Form 1120S)**

Capital Gains and Losses and Built-in Gains

OMB No. 1545-0130

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120S.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1120s.

2013

Name **Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)** Employer identification number

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

See instructions for how to figure the amounts to enter on the lines below.

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

| | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|--|----------------------------------|---------------------------------|---|---|
| 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b | | | | 179,536 |
| 1b Totals for all transactions reported on Form(s) 8949 with Box A checked | | | | 119,590 |
| 2 Totals for all transactions reported on Form(s) 8949 with Box B checked | | | | 233,672 |
| 3 Totals for all transactions reported on Form(s) 8949 with Box C checked | | | | 2,279,387 |
| 4 Short-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 4 | 10,612 |
| 5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 5 | d |
| 6 Tax on short-term capital gain included on line 23 below | | | 6 | (d) |
| 7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1120S, Schedule K, line 7 or 10 | | | 7 | 2,782,404 |

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

See instructions for how to figure the amounts to enter on the lines below.

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

| | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g) | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|---|----------------------------------|---------------------------------|--|---|
| 8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b | | | | 1,575,488 |
| 8b Totals for all transactions reported on Form(s) 8949 with Box D checked | | | | 650,451 |
| 9 Totals for all transactions reported on Form(s) 8949 with Box E checked | | | | 5,563,229 |
| 10 Totals for all transactions reported on Form(s) 8949 with Box F checked | | | | 18,480,287 |
| 11 Long-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 11 | 8,127,494 |
| 12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 12 | 67,740 |
| 13 Capital gain distributions (see instructions) | | | 13 | 225,082 |
| 14 Tax on long-term capital gain included on line 23 below | | | 14 | (18,045) |
| 15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1120S, Schedule K, line 8a or 10 | | | 15 | 34,667,510 |

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

| | | | |
|-----------|--|-----------|--------------|
| 16 | Excess of recognized built-in gains over recognized built-in losses (attach computation statement) | 16 | 4,652 |
| 17 | Taxable income (attach computation statement) | 17 | 4,422 |
| 18 | Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B | 18 | 3,766 |
| 19 | Section 1374(b)(2) deduction | 19 | 953 |
| 20 | Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23 | 20 | 2,827 |
| 21 | Enter 35% of line 20 | 21 | 2,827 |
| 22 | Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years | 22 | 12 |
| 23 | Tax. Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b | 23 | 2,823 |

Schedule D (Form 1120S) 2013

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

| | | | |
|-----------|--|-----------|------------------|
| 16 | Excess of recognized built-in gains over recognized built-in losses (attach computation statement) | 16 | 1,453,904 |
| 17 | Taxable income (attach computation statement) | 17 | 6,284,321 |
| 18 | Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B | 18 | 346,556 |
| 19 | Section 1374(b)(2) deduction | 19 | 87,835 |
| 20 | Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23 | 20 | 271,022 |
| 21 | Enter 35% of line 20 | 21 | 94,858 |
| 22 | Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years | 22 | 2,150 |
| 23 | Tax. Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b | 23 | 92,708 |

Schedule D (Form 1120S) 2013

**Schedule K-1
(Form 1120S)**
Department of the Treasury
Internal Revenue Service

2013

For calendar year 2013, or tax
year beginning _____, 2013
ending _____, 20

Shareholder's Share of Income, Deductions, Credits, etc.
▶ See back of form and separate instructions.

Part I Information About the Corporation

| | |
|---|--|
| A Corporation's employer identification number Corporation 2013 Line Item Counts (Estimated from SOI Sample) | |
| B Corporation's name, address, city, state, and ZIP code | |
| TOTAL FORMS FILED 7,048,269 TOTAL FORMS E-FILED 5,547,472 | |
| C IRS Center where corporation filed return | |

Part II Information About the Shareholder

| | |
|---|--|
| D Shareholder's identifying number 5,547,472 | |
| E Shareholder's name, address, city, state, and ZIP code LAST NAME OR TRUST 7,048,269 FIRST NAME 6,979,191 | |
| F Shareholder's percentage of stock ownership for tax year 7,048,269 % | |

| CREDITS | | FOREIGN TRANSACTIONS | |
|--------------------|---------|----------------------|---------|
| A | 924 | B | 98,352 |
| B | 1,483 | C | 29,699 |
| C | *465 | D | 51,807 |
| D | 989 | E | 41,974 |
| E | 506 | F | 1,930 |
| F | 8 | G | 21,387 |
| G | 508 | H | 15,652 |
| H | *66 | I | 15,671 |
| I | 16 | J | 30,973 |
| J | 30,402 | K | 1,205 |
| K | 3,615 | L | 85,483 |
| L | 5,851 | M | 10,971 |
| M | 56,731 | N | 242 |
| N | 95,180 | O | 246 |
| O | 4,338 | P | 116 |
| P | 193,313 | Q | 509 |
| NR | 876 | NR | - |
| Other Info (CONT.) | | | |
| N | 375 | R | 2,270 |
| O | d | S | 16 |
| P | - | T | 210 |
| Q | - | U | 152,330 |
| | | NR - | 144 |

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

| | |
|---|--|
| 1 Ordinary business income (loss) 6,560,165 | 13 Credits |
| 2 Net rental real estate income (loss) 728,251 | SEE BOTTOM LEFT |
| 3 Other net rental income (loss) 84,611 | |
| 4 Interest income 1,633,715 | |
| 5a Ordinary dividends 339,758 | |
| 5b Qualified dividends 246,790 | 14 Foreign transactions SEE BOTTOM LEFT |
| 6 Royalties 89,266 | |
| 7 Net short-term capital gain (loss) 143,376 | |
| 8a Net long-term capital gain (loss) 284,174 | |
| 8b Collectibles (28%) gain (loss) 12,302 | |
| 8c Unrecaptured section 1250 gain 73,342 | |
| 9 Net section 1231 gain (loss) 500,872 | |
| 10 Other income (loss) | 15 Alternative minimum tax (AMT) items |
| A 33,267 | A 2,844,887 |
| B 8,047 | B 281,062 |
| C 17,570 | C 6,050 |
| D - | D 36,526 |
| E 65,029 | E 34,495 |
| NR 74 | F 49,098 |
| | NR *30 |
| 11 Section 179 deduction 1,481,134 | 16 Items affecting shareholder basis A 156,581 |
| 12 Other deductions | |
| A 2,080,370 | B 81,584 |
| B 14,515 | |
| C 25,076 | C 3,864,048 |
| D 1,726 | |
| E 1,866 | D 3,076,330 |
| F 803 | E 186,041 |
| G 19,631 | NR 1,866 |
| H 69,191 | 17 Other information |
| I 40,363 | A 1,750,352 |
| J 32,258 | B 111,107 |
| K 88,645 | C 650 |
| L 37,869 | D 1,937 |
| M - | E - |
| N *16 | F 11 |
| O 1,194 | G d |
| | H - |
| | I 1,752 |
| | J 74 |
| | K 47,931 |
| | L 1,488 |
| | M 208 |
| | S 167,123 |
| | NR 1,397 |

For Paperwork Reduction Act Notice, see instructions for Form 1120S. IRS.gov

NR = NOT REPORTED

Final K-1

Amended K-1

OMB No. 1545-0130

Schedule K-1 (Form 1120S)

Department of the Treasury Internal Revenue Service

2013

For calendar year 2013, or tax year beginning _____, 2013 ending _____, 20_____

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

See back of form and separate instructions.

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

Table with 3 columns: Line number, Description, and Amount. Includes rows for Ordinary business income, Net rental real estate income, Other net rental income, Interest income, Ordinary dividends, Qualified dividends, Royalties, Net short-term capital gain, Net long-term capital gain, Collectibles gain, Unrecaptured section 1250 gain, Net section 1231 gain, Other income, Section 179 deduction, and Items affecting shareholder basis.

Part I Information About the Corporation

Table with 2 columns: Label (A, B, C) and Description (Corporation's employer identification number, Corporation's name, address, city, state, and ZIP code, IRS Center where corporation filed return).

Part II Information About the Shareholder

Table with 2 columns: Label (D, E, F) and Description (Shareholder's identifying number, Shareholder's name, address, city, state, and ZIP code, Shareholder's percentage of stock ownership for tax year).

CREDITS

FOREIGN TRANSACTIONS

Table with 2 columns: Label (A-Q) and Amount. Lists various credits and foreign transactions.

Other Info (cont.)

Table with 2 columns: Label (N-Q) and Amount. Lists other information.

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

NR = NOT REPORTED

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

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

OMB No. 1545-0130

2013

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120S.

▶ Information about Sch. M-3 (Form 1120S) and its separate instructions is at www.irs.gov/form1120s.

Name of corporation

Employer identification number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

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

- 1 a** Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? (See instructions if multiple non-tax-basis income statements are prepared.)
 - Yes.** Skip line 1b and complete lines 2 through 11 with respect to that income statement. 13,536
 - No.** Go to line 1b. 33,379
- b** Did the corporation prepare a non-tax-basis income statement for that period?
 - Yes.** Complete lines 2 through 11 with respect to that income statement. 18,640
 - No.** Skip lines 2 through 3b and enter the corporation's net income (loss) per its books and records on line 4a. 14,408

2 Enter the income statement period: Beginning 18,640 Ending 18,640

- 3 a** Has the corporation's income statement been restated for the income statement period on line 2?
 - Yes.** (If "Yes," attach an explanation and the amount of each item restated.) 42
 - No.** 33,120
- b** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2?
 - Yes.** (If "Yes," attach an explanation and the amount of each item restated.) 768
 - No.** 32,402

| | | |
|---|-----------|------------------|
| 4 a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 | 4a | 47,165 |
| b Indicate accounting standard used for line 4a (see instructions): | | |
| (GAAP 29,877 TAX 6,818 | | |
| (IFRS 6 OTHER 1,327 | | |
| 5 a Net income from nonincludible foreign entities (attach statement) | 5a | (651) |
| b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) | 5b | 452 |
| 6 a Net income from nonincludible U.S. entities (attach statement) | 6a | (1,845) |
| b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) | 6b | 894 |
| 7 a Net income (loss) of other foreign disregarded entities (attach statement) | 7a | d |
| b Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach statement) | 7b | d |
| c Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach statement) | 7c | 167 |
| 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) | 8 | 808 |
| 9 Adjustment to reconcile income statement period to tax year (attach statement) | 9 | 371 |
| 10 Other adjustments to reconcile to amount on line 11 (attach statement) | 10 | 631 |
| 11 Net income (loss) per income statement of the corporation. Combine lines 4 through 10 | 11 | 46,813 |

Note. Part I, line 11, must equal Part II, line 26, column (a).

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

| | Total Assets | Total Liabilities |
|-------------------------------------|---------------|-------------------|
| a Included on Part I, line 4 | 46,140 | 45,082 |
| b Removed on Part I, line 5 | 671 | 642 |
| c Removed on Part I, line 6 | 1,898 | 1,724 |
| d Included on Part I, line 7 | 260 | 216 |

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

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

OMB No. 1545-0130

2013

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120S.

▶ Information about Sch. M-3 (Form 1120S) and its separate instructions is at www.irs.gov/form1120s.

Name of corporation

Employer identification number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

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

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

| | | |
|--|-----------|-----------------------|
| 4 a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 | 4a | 147,356,693 |
| b Indicate accounting standard used for line 4a (see instructions): (1) <input type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Tax-basis (4) <input type="checkbox"/> Other (specify) _____ | | |
| 5 a Net income from nonincludible foreign entities (attach statement) | 5a | (3,989,137) |
| b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) | 5b | 1,062,044 |
| 6 a Net income from nonincludible U.S. entities (attach statement) | 6a | (11,071,946) |
| b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) | 6b | 1,673,656 |
| 7 a Net income (loss) of other foreign disregarded entities (attach statement) | 7a | d |
| b Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach statement) | 7b | d |
| c Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach statement) | 7c | 480,475 |
| 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) | 8 | 3,262,186 |
| 9 Adjustment to reconcile income statement period to tax year (attach statement) | 9 | 120,934 |
| 10 Other adjustments to reconcile to amount on line 11 (attach statement) | 10 | 900,253 |
| 11 Net income (loss) per income statement of the corporation. Combine lines 4 through 10 Note. Part I, line 11, must equal Part II, line 26, column (a). | 11 | 140,119,795 |

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

| | Total Assets | Total Liabilities |
|-------------------------------------|----------------------|----------------------|
| a Included on Part I, line 4 | 2,542,229,450 | 1,691,092,312 |
| b Removed on Part I, line 5 | 27,061,525 | 15,899,167 |
| c Removed on Part I, line 6 | 158,151,056 | 101,042,425 |
| d Included on Part I, line 7 | 9,423,526 | 6,668,923 |

Name of corporation

Employer identification number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)**Part II Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return** (see instructions)

| Income (Loss) Items | (a) Income (Loss) per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Income (Loss) per Tax Return |
|--|--|--------------------------------|--------------------------------|--|
| 1 Income (loss) from equity method foreign corporations (attach statement) | 231 | 132 | 95 | |
| 2 Gross foreign dividends not previously taxed | 201 | 72 | 55 | 277 |
| 3 Subpart F, QEF, and similar income inclusions (attach statement) | | 128 | 89 | 217 |
| 4 Gross foreign distributions previously taxed (attach statement) | 51 | 41 | *14 | |
| 5 Income (loss) from equity method U.S. corporations (attach statement) | 392 | 195 | 243 | |
| 6 U.S. dividends not eliminated in tax consolidation | 7,756 | 1,555 | 586 | 7,913 |
| 7 Income (loss) from U.S. partnerships (attach statement) | 8,529 | 6,510 | 5,431 | 10,195 |
| 8 Income (loss) from foreign partnerships (attach statement) | 304 | 264 | 173 | 415 |
| 9 Income (loss) from other pass-through entities (attach statement) | 460 | 415 | 200 | 665 |
| 10 Items relating to reportable transactions (attach statement) | 68 | 30 | 27 | 71 |
| 11 Interest income (attach Form 8916-A) | 27,893 | 2,082 | 5,935 | 26,512 |
| 12 Total accrual to cash adjustment | 1,348 | 2,635 | 60 | 1,876 |
| 13 Hedging transactions | 338 | 276 | *18 | 178 |
| 14 Mark-to-market income (loss) | 753 | 796 | 45 | 232 |
| 15 Cost of goods sold (attach Form 8916-A) | (30,966) | 17,828 | 2,446 | (30,952) |
| 16 Sale versus lease (for sellers and/or lessors) | 60 | 44 | - | 68 |
| 17 Section 481(a) adjustments | | 1,363 | 95 | 1,458 |
| 18 Unearned/deferred revenue | 561 | 862 | 36 | 670 |
| 19 Income recognition from long-term contracts | 1,015 | 817 | 54 | 1,028 |
| 20 Original issue discount and other imputed interest | 62 | 57 | 24 | 78 |
| 21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities | 23,289 | 21,894 | 1,309 | |
| b Gross capital gains from Schedule D, excluding amounts from pass-through entities | | 5,396 | 462 | 5,865 |
| c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses | | 2,315 | 234 | 2,561 |
| d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses | | 15,597 | 961 | 16,548 |
| e Abandonment losses | | 399 | 63 | 450 |
| f Worthless stock losses (attach statement) | | 37 | *14 | 45 |
| g Other gain/loss on disposition of assets other than inventory | | 10,445 | 507 | 10,786 |
| 22 Other income (loss) items with differences (attach statement) | 11,497 | 10,197 | 6,659 | 10,847 |
| 23 Total income (loss) items. Combine lines 1 through 22 | 42,595 | 31,775 | 17,449 | 42,935 |
| 24 Total expense/deduction items (from Part III, line 32) | 44,663 | 35,038 | 40,298 | 44,846 |
| 25 Other items with no differences | 44,979 | | | 44,986 |
| 26 Reconciliation totals. Combine lines 23 through 25 | 47,510 | 38,254 | 42,146 | 47,576 |

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

Name of corporation

Employer identification number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)**Part II Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return** (see instructions)

| Income (Loss) Items | (a) Income (Loss) per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Income (Loss) per Tax Return |
|---|--|--------------------------------|--------------------------------|--|
| 1 Income (loss) from equity method foreign corporations (attach statement) | 154,049 | -94,180 | -57,262 | |
| 2 Gross foreign dividends not previously taxed | 446,206 | 109,953 | 147,250 | 703,409 |
| 3 Subpart F, QEF, and similar income inclusions (attach statement) | | 63,944 | 53,063 | 117,007 |
| 4 Gross foreign distributions previously taxed (attach statement) | 25,282 | -11,685 | *-13,597 | |
| 5 Income (loss) from equity method U.S. corporations (attach statement) | 431,232 | 165,098 | -351,158 | |
| 6 U.S. dividends not eliminated in tax consolidation | 3,183,018 | 47,923 | 58,689 | 3,289,577 |
| 7 Income (loss) from U.S. partnerships (attach statement) | 29,198,658 | -3,808,565 | 511,966 | 25,887,740 |
| 8 Income (loss) from foreign partnerships (attach statement) | 1,356,901 | -8,510 | 8,653 | 1,357,058 |
| 9 Income (loss) from other pass-through entities (attach statement) | 897,074 | 233,337 | 41,748 | 1,176,946 |
| 10 Items relating to reportable transactions (attach statement) | 246,793 | -13,626 | -3,937 | 229,321 |
| 11 Interest income (attach Form 8916-A) | 16,938,737 | -117,725 | -1,457,871 | 15,368,636 |
| 12 Total accrual to cash adjustment | 18,138,194 | -613,754 | -62,621 | 17,475,681 |
| 13 Hedging transactions | -266,392 | 25,514 | *-3,402 | -244,280 |
| 14 Mark-to-market income (loss) | 57,219 | 24,142 | -66,018 | 15,627 |
| 15 Cost of goods sold (attach Form 8916-A) | (2,256,092,444) | -1,827,123 | -162,744 | (2,258,219,644) |
| 16 Sale versus lease (for sellers and/or lessors) | 1,622,514 | 276,730 | - | 1,899,244 |
| 17 Section 481(a) adjustments | | -375,936 | -45,083 | -433,960 |
| 18 Unearned/deferred revenue | 11,685,156 | -725,112 | -5,369 | 10,953,813 |
| 19 Income recognition from long-term contracts | 78,958,320 | -356,761 | -7,639 | 78,591,553 |
| 20 Original issue discount and other imputed interest | 111,232 | -282 | -26 | 110,921 |
| 21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities | 23,774,524 | -22,555,090 | -628,355 | |
| b Gross capital gains from Schedule D, excluding amounts from pass-through entities | | 11,581,770 | 699,476 | 12,520,996 |
| c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses | | -912,794 | -24,921 | -938,822 |
| d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses | | 8,640,078 | 321,599 | 9,037,263 |
| e Abandonment losses | | -84,631 | -6,866 | -91,374 |
| f Worthless stock losses (attach statement) | | -16,510 | *-9,605 | -25,987 |
| g Other gain/loss on disposition of assets other than inventory | | 6,564,681 | 172,042 | 6,733,028 |
| 22 Other income (loss) items with differences (attach statement) | 374,513,295 | -3,858,478 | -300,424 | 370,323,549 |
| 23 Total income (loss) items. Combine lines 1 through 22 | -1,694,551,106 | -7,765,240 | -1,192,022 | -1,703,906,682 |
| 24 Total expense/deduction items (from Part III, line 32) | -271,372,187 | -3,797,727 | 2,629,096 | -272,491,268 |
| 25 Other items with no differences | 2,103,101,128 | | | 2,103,128,669 |
| 26 Reconciliation totals. Combine lines 23 through 25 | 139,536,618 | -11,553,757 | 1,437,457 | 129,131,847 |

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

Name of corporation

Employer identification number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)**Part III Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items** (see instructions)

| Expense/Deduction Items | (a) Expense per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Deduction per Tax Return |
|---|--|--------------------------------|--------------------------------|------------------------------------|
| 1 U.S. current income tax expense | 883 | 315 | 633 | 324 |
| 2 U.S. deferred income tax expense | 350 | 193 | 159 | |
| 3 State and local current income tax expense | 17,559 | 5,650 | 395 | 17,939 |
| 4 State and local deferred income tax expense | 992 | 898 | 109 | |
| 5 Foreign current income tax expense (other than foreign withholding taxes) | 2,455 | 489 | 271 | 2,740 |
| 6 Foreign deferred income tax expense | 143 | 108 | 35 | |
| 7 Equity-based compensation | 352 | 239 | 162 | 183 |
| 8 Meals and entertainment | 35,547 | 163 | 36,631 | 35,783 |
| 9 Fines and penalties | 6,981 | 284 | 7,059 | 355 |
| 10 Judgments, damages, awards, and similar costs | 68 | 63 | 7 | 94 |
| 11 Pension and profit-sharing | 17,215 | 1,823 | 150 | 17,217 |
| 12 Other post-retirement benefits | 399 | 211 | 25 | 353 |
| 13 Deferred compensation | 2,247 | 2,520 | 95 | 1,494 |
| 14 Charitable contribution of cash and tangible property | 25,263 | 813 | 1,870 | 25,244 |
| 15 Charitable contribution of intangible property | 70 | *14 | 21 | 85 |
| 16 Current year acquisition or reorganization investment banking fees | 18 | d | *11 | d |
| 17 Current year acquisition or reorganization legal and accounting fees | 95 | 68 | 25 | 27 |
| 18 Current year acquisition/reorganization other costs | 69 | 44 | 21 | 36 |
| 19 Amortization/impairment of goodwill | 1,344 | 2,369 | 361 | 2,899 |
| 20 Amortization of acquisition, reorganization, and start-up costs | 599 | 859 | 49 | 986 |
| 21 Other amortization or impairment write-offs | 11,029 | 8,966 | 199 | 13,304 |
| 22 Reserved | | | | |
| 23a Depletion—Oil & Gas | 416 | 291 | 419 | |
| b Depletion—Other than Oil & Gas | 144 | 145 | 104 | 243 |
| 24 Depreciation | 39,781 | 30,971 | 277 | 40,456 |
| 25 Bad debt expense | 17,750 | 10,783 | 237 | 17,447 |
| 26 Interest expense (attach Form 8916-A) | 29,729 | 3,542 | 849 | 29,653 |
| 27 Corporate owned life insurance premiums | 7,354 | 547 | 7,158 | 566 |
| 28 Purchase versus lease (for purchasers and/or lessees) | 63 | 86 | *24 | 94 |
| 29 Research and development costs | 452 | 74 | 312 | 736 |
| 30 Section 118 exclusion (attach statement) | *13 | d | 10 | d |
| 31 Other expense/deduction items with differences (attach statement) | 27,438 | 20,821 | 20,972 | 22,894 |
| 32 Total expense/deduction items. Combine lines 1 through 31. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive | 44,664 | 35,044 | 40,304 | 44,852 |

Schedule M-3 (Form 1120S) 2013

Name of corporation

Employer identification number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)**Part III Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items** (see instructions)

| Expense/Deduction Items | (a) Expense per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Deduction per Tax Return |
|---|--|--------------------------------|--------------------------------|------------------------------------|
| 1 U.S. current income tax expense | 175,835 | -7,053 | -28,627 | 126,675 |
| 2 U.S. deferred income tax expense | -324,818 | 66,372 | 257,043 | |
| 3 State and local current income tax expense | 1,498,491 | -3,569 | -16,344 | 1,478,633 |
| 4 State and local deferred income tax expense | 52,437 | -54,987 | 5,704 | |
| 5 Foreign current income tax expense (other than foreign withholding taxes) | 1,569,240 | 75,054 | 123,843 | 1,768,133 |
| 6 Foreign deferred income tax expense | 9,398 | -3,769 | -4,785 | |
| 7 Equity-based compensation | 2,147,418 | -142,506 | -47,988 | 1,957,631 |
| 8 Meals and entertainment | 3,335,729 | -1,277 | -1,639,571 | 1,707,267 |
| 9 Fines and penalties | 138,135 | -753 | -126,573 | 9,235 |
| 10 Judgments, damages, awards, and similar costs | 75,738 | -1,942 | -57 | 73,738 |
| 11 Pension and profit-sharing | 7,673,246 | 185,825 | 24,460 | 7,885,027 |
| 12 Other post-retirement benefits | 299,583 | -37,765 | -2,525 | 259,293 |
| 13 Deferred compensation | 3,710,093 | -890,224 | -399 | 2,828,653 |
| 14 Charitable contribution of cash and tangible property | 2,456,590 | -32,330 | 88,110 | 2,512,180 |
| 15 Charitable contribution of intangible property | 54,923 | *20,095 | 9,799 | 84,817 |
| 16 Current year acquisition or reorganization investment banking fees | 12,115 | d | *-5,444 | d |
| 17 Current year acquisition or reorganization legal and accounting fees | 30,316 | -14,379 | -8,383 | 7,012 |
| 18 Current year acquisition/reorganization other costs | 64,370 | -11,665 | -43,771 | 8,934 |
| 19 Amortization/impairment of goodwill | 935,324 | 254,334 | -85,133 | 1,077,098 |
| 20 Amortization of acquisition, reorganization, and start-up costs | 127,770 | 52,850 | 269 | 169,344 |
| 21 Other amortization or impairment write-offs | 3,521,190 | 196,828 | -136,235 | 3,609,258 |
| 22 Reserved | | | | |
| 23a Depletion—Oil & Gas | 386,227 | -94,338 | -288,163 | |
| b Depletion—Other than Oil & Gas | 53,696 | 67,867 | 115,323 | 233,392 |
| 24 Depreciation | 34,934,593 | 6,004,136 | 4,760 | 40,883,757 |
| 25 Bad debt expense | 5,793,779 | 143,432 | 16,454 | 5,979,206 |
| 26 Interest expense (attach Form 8916-A) | 20,520,910 | -282,996 | -30,909 | 20,206,691 |
| 27 Corporate owned life insurance premiums | 367,041 | -24,082 | -217,683 | 118,798 |
| 28 Purchase versus lease (for purchasers and/or lessees) | 57,869 | 14,887 | *42,160 | 114,915 |
| 29 Research and development costs | 1,003,526 | 33,449 | -12,880 | 1,024,094 |
| 30 Section 118 exclusion (attach statement) | *-1,548 | d | 463 | d |
| 31 Other expense/deduction items with differences (attach statement) | 180,738,625 | -1,715,934 | -621,525 | 178,392,026 |
| 32 Total expense/deduction items. Combine lines 1 through 31. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive | 271,429,283 | 3,791,752 | -2,628,607 | 272,558,585 |

Schedule M-3 (Form 1120S) 2013

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.

Table with 8 main rows and 9a-f sub-rows. Columns include description, amount, and employer identification number. Total cost of goods sold is 2,823,389.

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

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 | |
| 1 | Inventory at beginning of year | BEG INV ADJ | 1,815,551 |
| 2 | Purchases | PURCHASE-ADJ | -1,096,509 |
| 3 | Cost of labor | | |
| 4 | Additional section 263A costs (attach schedule) | | |
| 5 | Other costs (attach schedule) | | |
| 6 | Total. Add lines 1 through 5 | | |
| 7 | Inventory at end of year | | |
| 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) | | |
| 9a | Check all methods used for valuing closing inventory: | | |
| | (i) <input type="checkbox"/> Cost | | |
| | (ii) <input type="checkbox"/> Lower of cost or market | | |
| | (iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶ | | |
| b | Check if there was a writedown of subnormal goods | | <input type="checkbox"/> |
| c | Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) | | <input type="checkbox"/> |
| d | If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO | 9d | AMT 257,286,269 |
| 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 **3468**

Investment Credit

OMB No. 1545-0155

2013

Attachment Sequence No. **174**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your tax return.**
▶ **Information about Form 3468 and its separate instructions is at www.irs.gov/form3468.**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

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

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

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

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

| | | | | |
|-----------|--|-----------|--|------------|
| 5 | Qualifying advanced coal project credit (see instructions): | | | |
| a | Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) \$ _____ × 20% (.20) | 5a | | |
| b | Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ × 15% (.15) | 5b | | |
| c | Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ _____ × 30% (.30) | 5c | | |
| d | Total. Add lines 5a, 5b, and 5c | 5d | | d |
| 6 | Qualifying gasification project credit (see instructions): | | | |
| a | Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ × 30% (.30) | 6a | | |
| b | Qualified investment in property other than in a above placed in service during the tax year \$ _____ × 20% (.20) | 6b | | |
| c | Total. Add lines 6a and 6b | 6c | | - |
| 7 | Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year \$ _____ × 30% (.30) | 7 | | 279 |
| 8 | Reserved | 8 | | |
| 9 | Enter the applicable unused investment credit from cooperatives (see instructions) | 9 | | d |
| 10 | Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a | 10 | | 289 |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2013)

Form **3468**

Investment Credit

OMB No. 1545-0155

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your tax return.**
▶ **Information about Form 3468 and its separate instructions is at www.irs.gov/form3468.**

2013
Attachment
Sequence No. **174**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

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

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

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

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

| | | | |
|-----------|--|-----------|----------------|
| 5 | Qualifying advanced coal project credit (see instructions): | | |
| a | Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) \$ _____ × 20% (.20) | 5a | |
| b | Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ × 15% (.15) | 5b | |
| c | Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ _____ × 30% (.30) | 5c | |
| d | Total. Add lines 5a, 5b, and 5c | 5d | d |
| 6 | Qualifying gasification project credit (see instructions): | | |
| a | Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ × 30% (.30) | 6a | |
| b | Qualified investment in property other than in a above placed in service during the tax year \$ _____ - × 20% (.20) | 6b | |
| c | Total. Add lines 6a and 6b | 6c | - |
| 7 | Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year \$ _____ × 30% (.30) | 7 | 233,877 |
| 8 | Reserved | 8 | |
| 9 | Enter the applicable unused investment credit from cooperatives (see instructions) | 9 | d |
| 10 | Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a | 10 | 256,836 |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2013)

Part III Rehabilitation Credit and Energy Credit

| | | | |
|-----------|--|------------|------------|
| 11 | Rehabilitation credit (see instructions for requirements that must be met): | | |
| a | Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent <input type="checkbox"/> | | |
| b | Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____ | | |
| c | Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____ | | |
| d | Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ | | |
| | Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown: | | |
| e | Pre-1936 buildings located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) \$ _____ d × 13% (.13) | 11e | d |
| f | Pre-1936 buildings affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) \$ _____ - × 13% (.13) | 11f | - |
| g | Other pre-1936 buildings \$ _____ 11 × 10% (.10) | 11g | 14 |
| h | Certified historic structures located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) \$ _____ d × 26% (.26) | 11h | d |
| i | Certified historic structures affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) \$ _____ d × 26% (.26) | 11i | d |
| j | Other certified historic structures \$ _____ 192 × 20% (.20) | 11j | 192 |
| | For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l. | | |
| k | Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) _____ | | |
| l | Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) _____ | | |
| m | Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) | 11m | 5 |
| 12 | Energy credit: | | |
| a | Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) \$ _____ × 10% (.10) | 12a | 22 |
| b | Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) \$ _____ × 30% (.30) | 12b | 558 |
| | Qualified fuel cell property (see instructions): | | |
| c | Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 \$ _____ × 30% (.30) | 12c | d |
| d | Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × \$1,000 | 12d | d |
| e | Enter the lesser of line 12c or line 12d | 12e | |
| f | Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 30% (.30) | 12f | 24 |
| g | Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × \$3,000 | 12g | 24 |
| h | Enter the lesser of line 12f or line 12g | 12h | |
| | Qualified microturbine property (see instructions): | | |
| i | Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 \$ _____ × 10% (.10) | 12i | d |
| j | Kilowatt capacity of property on line 12i ▶ _____ × \$200 | 12j | d |
| k | Enter the lesser of line 12i or line 12j | 12k | |

Part III Rehabilitation Credit and Energy Credit

| | | | | |
|---|---|--------------------------|----------------------|-----------------------------|
| 11 Rehabilitation credit (see instructions for requirements that must be met): | | | | |
| a | Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent | <input type="checkbox"/> | | |
| b | Enter the dates on which the 24- or 60-month measuring period begins and ends _____ | | | |
| c | Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) | \$ _____ | | |
| d | Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above | \$ _____ | | |
| Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown: | | | | |
| e | Pre-1936 buildings located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) | \$ _____ | d × 13% (.13) | 11e d |
| f | Pre-1936 buildings affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) | \$ _____ | - × 13% (.13) | 11f - |
| g | Other pre-1936 buildings | \$ 16,757 | × 10% (.10) | 11g 2,204 |
| h | Certified historic structures located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) | \$ _____ | d × 26% (.26) | 11h d |
| i | Certified historic structures affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) | \$ _____ | d × 26% (.26) | 11i d |
| j | Other certified historic structures | \$ 3,466,503 | × 20% (.20) | 11j 693,301 |
| For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l. | | | | |
| k | Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) | | | |
| l | Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) | | | |
| m | Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) | | | 11m 1,113 |
| 12 Energy credit: | | | | |
| a | Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) \$ _____ × 10% (.10) | | | 12a 13,280 |
| b | Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) \$ _____ × 30% (.30) | | | 12b 2,264,502 |
| Qualified fuel cell property (see instructions): | | | | |
| c | Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 \$ _____ × 30% (.30) | | | 12c d |
| d | Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × \$1,000 | | | 12d d |
| e | Enter the lesser of line 12c or line 12d | | | 12e |
| f | Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 | \$ _____ | × 30% (.30) | 12f 81,114 |
| g | Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × \$3,000 | | | 12g 5,215,912 |
| h | Enter the lesser of line 12f or line 12g | | | 12h |
| Qualified microturbine property (see instructions): | | | | |
| i | Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 | \$ _____ | × 10% (.10) | 12i d |
| j | Kilowatt capacity of property on line 12i ▶ _____ × \$200 | | | 12j d |
| k | Enter the lesser of line 12i or line 12j | | | 12k |

Part III Rehabilitation Credit and Energy Credit (continued)

| | | | |
|--|---|------------|------------|
| Combined heat and power system property (see instructions): Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower. | | | |
| l | Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10) | 12l | d |
| m | If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less | 12m | d. |
| n | Multiply line 12l by line 12m | 12n | |
| Qualified small wind energy property (see instructions): | | | |
| o | Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ × 30% (.30) | 12o | - |
| p | Enter the smaller of line 12o or \$4,000 | 12p | |
| q | Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ × 30% (.30) | 12q | *31 |
| Geothermal heat pump systems (see instructions): | | | |
| r | Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10) | 12r | 17 |
| Qualified investment credit facility property (see instructions): | | | |
| s | Basis of property placed in service during the tax year . . . \$ _____ × 30% (.30) | 12s | 13 |
| 13 | Enter the applicable unused investment credit from cooperatives (see instructions) | 13 | - |
| 14 | Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a | 14 | 795 |

Part III Rehabilitation Credit and Energy Credit (continued)

| | | | |
|--|---|------------|------------------|
| Combined heat and power system property (see instructions): Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower. | | | |
| l | Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10) | 12l | d |
| m | If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less | 12m | d |
| n | Multiply line 12l by line 12m | 12n | |
| Qualified small wind energy property (see instructions): | | | |
| o | Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ × 30% (.30) | 12o | - |
| p | Enter the smaller of line 12o or \$4,000 | 12p | *1,451 |
| q | Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ × 30% (.30) | 12q | 1,623 |
| Geothermal heat pump systems (see instructions): | | | |
| r | Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10) | 12r | 1,623 |
| Qualified investment credit facility property (see instructions): | | | |
| s | Basis of property placed in service during the tax year \$ _____ × 30% (.30) | 12s | |
| 13 | Enter the applicable unused investment credit from cooperatives (see instructions) | 13 | - |
| 14 | Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a | 14 | 3,413,321 |

Form **3800**

General Business Credit

OMB No. 1545-0895

2013
Attachment
Sequence No. **22**

Department of the Treasury
Internal Revenue Service (99)

► Information about Form 3800 and its separate instructions is at www.irs.gov/form3800.
► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

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

| | | | | |
|---|--|---|-----|--------|
| 1 | General business credit from line 2 of all Parts III with box A checked | | 1 | 21,155 |
| 2 | Passive activity credits from line 2 of all Parts III with box B checked | 2 | 244 | |
| 3 | Enter the applicable passive activity credits allowed for 2013 (see instructions) | | 3 | 124 |
| 4 | Carryforward of general business credit to 2013. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach | | 4 | 25,534 |
| 5 | Carryback of general business credit from 2014. Enter the amount from line 2 of Part III with box D checked (see instructions) | | 5 | |
| 6 | Add lines 1, 3, 4, and 5 | | 6 | 35,547 |

Part II Allowable Credit

| | | | | |
|-----|--|-----|---------|--------|
| 7 | Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return | | 7 | |
| 8 | Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 | | 8 | |
| 9 | Add lines 7 and 8 | | 9 | 41,218 |
| 10a | Foreign tax credit | 10a | | |
| b | Certain allowable credits (see instructions) | 10b | *13 | |
| c | Add lines 10a and 10b | | 10c | 2,209 |
| 11 | Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16 | | 11 | 41,099 |
| 12 | Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0- | 12 | 38,885 | |
| 13 | Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) | 13 | 12,350 | |
| 14 | Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 | 14 | 106,486 | |
| 15 | Enter the greater of line 13 or line 14 | | 15 | 19,177 |
| 16 | Subtract line 15 from line 11. If zero or less, enter -0- | | 16 | 38,921 |
| 17 | Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization. | | 17 | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2013)

General Business Credit

► Information about Form 3800 and its separate instructions is at www.irs.gov/form3800.
 ► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

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

| | | | |
|----------|--|----------|-------------------|
| 1 | General business credit from line 2 of all Parts III with box A checked | 1 | 19,039,565 |
| 2 | Passive activity credits from line 2 of all Parts III with box B checked | 2 | 469,222 |
| 3 | Enter the applicable passive activity credits allowed for 2013 (see instructions) | 3 | 174,705 |
| 4 | Carryforward of general business credit to 2013. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach | 4 | 59,829,198 |
| 5 | Carryback of general business credit from 2014. Enter the amount from line 2 of Part III with box D checked (see instructions) | 5 | |
| 6 | Add lines 1, 3, 4, and 5 | 6 | 79,159,121 |

Part II Allowable Credit

| | | | |
|------------|--|------------|--------------------|
| 7 | Regular tax before credits: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return | 7 | |
| 8 | Alternative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 | 8 | |
| 9 | Add lines 7 and 8 | 9 | 374,438,109 |
| 10a | Foreign tax credit | 10a | |
| b | Certain allowable credits (see instructions) | 10b | *718 |
| c | Add lines 10a and 10b | 10c | 110,049,352 |
| 11 | Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16 | 11 | 264,445,798 |
| 12 | Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0- | 12 | 260,870,682 |
| 13 | Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) | 13 | 65,100,930 |
| 14 | Tentative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 | 14 | 182,493,405 |
| 15 | Enter the greater of line 13 or line 14 | 15 | 157,026,316 |
| 16 | Subtract line 15 from line 11. If zero or less, enter -0- | 16 | 112,274,437 |
| 17 | Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization. | 17 | |

Part II Allowable Credit (Continued)

Note. If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

| | | | | |
|-----------|---|-----------|--|--------|
| 18 | Multiply line 14 by 75% (.75) (see instructions) | 18 | | |
| 19 | Enter the greater of line 13 or line 18 | 19 | | |
| 20 | Subtract line 19 from line 11. If zero or less, enter -0- | 20 | | |
| 21 | Subtract line 17 from line 20. If zero or less, enter -0- | 21 | | |
| 22 | Combine the amounts from line 3 of all Parts III with box A, C, or D checked | 22 | | 1,988 |
| 23 | Passive activity credit from line 3 of all Parts III with box B checked | 23 | | |
| 24 | Enter the applicable passive activity credit allowed for 2013 (see instructions) | 24 | | 16 |
| 25 | Add lines 22 and 24 | 25 | | 2,002 |
| 26 | Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 | 26 | | 1,543 |
| 27 | Subtract line 13 from line 11. If zero or less, enter -0- | 27 | | |
| 28 | Add lines 17 and 26 | 28 | | 13,694 |
| 29 | Subtract line 28 from line 27. If zero or less, enter -0- | 29 | | |
| 30 | Enter the general business credit from line 5 of all Parts III with box A checked | 30 | | 42,940 |
| 31 | Reserved | 31 | | |
| 32 | Passive activity credits from line 5 of all Parts III with box B checked | 32 | | |
| 33 | Enter the applicable passive activity credits allowed for 2013 (see instructions) | 33 | | 103 |
| 34 | Carryforward of business credit to 2013. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach | 34 | | 36,271 |
| 35 | Carryback of business credit from 2014. Enter the amount from line 5 of Part III with box D checked (see instructions) | 35 | | |
| 36 | Add lines 30, 33, 34, and 35 | 36 | | 57,224 |
| 37 | Enter the smaller of line 29 or line 36 | 37 | | 27,666 |
| 38 | Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b | 38 | | 39,300 |

Part II Allowable Credit (Continued)

Note. If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

| | | | |
|----|---|----|------------|
| 18 | Multiply line 14 by 75% (.75) (see instructions) | 18 | |
| 19 | Enter the greater of line 13 or line 18 | 19 | |
| 20 | Subtract line 19 from line 11. If zero or less, enter -0- | 20 | |
| 21 | Subtract line 17 from line 20. If zero or less, enter -0- | 21 | |
| 22 | Combine the amounts from line 3 of all Parts III with box A, C, or D checked | 22 | 281,055 |
| 23 | Passive activity credit from line 3 of all Parts III with box B checked | 23 | |
| 24 | Enter the applicable passive activity credit allowed for 2013 (see instructions) | 24 | 69 |
| 25 | Add lines 22 and 24 | 25 | 277,964 |
| 26 | Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 | 26 | 83,802 |
| 27 | Subtract line 13 from line 11. If zero or less, enter -0- | 27 | |
| 28 | Add lines 17 and 26 | 28 | 15,761,076 |
| 29 | Subtract line 28 from line 27. If zero or less, enter -0- | 29 | |
| 30 | Enter the general business credit from line 5 of all Parts III with box A checked | 30 | 11,401,024 |
| 31 | Reserved | 31 | |
| 32 | Passive activity credits from line 5 of all Parts III with box B checked | 32 | |
| 33 | Enter the applicable passive activity credits allowed for 2013 (see instructions) | 33 | 128,174 |
| 34 | Carryforward of business credit to 2013. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach | 34 | 10,362,987 |
| 35 | Carryback of business credit from 2014. Enter the amount from line 5 of Part III with box D checked (see instructions) | 35 | |
| 36 | Add lines 30, 33, 34, and 35 | 36 | 21,888,847 |
| 37 | Enter the smaller of line 29 or line 36 | 37 | 11,858,062 |
| 38 | Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b | 38 | 28,408,759 |

Name(s) shown on return

Identifying number

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

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

- A** General Business Credit From a Non-Passive Activity **E** Reserved
- B** General Business Credit From a Passive Activity **F** Reserved
- C** General Business Credit Carryforwards **G** Eligible Small Business Credit Carryforwards
- D** General Business Credit Carrybacks **H** Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

| (a) Description of credit | | (b) | (c) | |
|---|--|--|------------------------------|--------|
| Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity. | | If claiming the credit from a pass-through entity, enter the EIN | Enter the appropriate amount | |
| 1a | Investment (Form 3468, Part II only) (attach Form 3468) | 1a | | 290 |
| b | Reserved | 1b | | |
| c | Increasing research activities (Form 6765) | 1c | | 17,372 |
| d | Low-income housing (Form 8586, Part I only) | 1d | | 1,679 |
| e | Disabled access (Form 8826) (see instructions for limitation) | 1e | | 80 |
| f | Renewable electricity, refined coal, and Indian coal production (Form 8835) | 1f | | 60 |
| g | Indian employment (Form 8845) | 1g | | 847 |
| h | Orphan drug (Form 8820) | 1h | | 131 |
| i | New markets (Form 8874) | 1i | | 164 |
| j | Small employer pension plan startup costs (Form 8881) (see instructions for limitation) | 1j | | 523 |
| k | Employer-provided child care facilities and services (Form 8882) (see instructions for limitation) | 1k | | 231 |
| l | Biodiesel and renewable diesel fuels (attach Form 8864) | 1l | | 241 |
| m | Low sulfur diesel fuel production (Form 8896) | 1m | | d |
| n | Distilled spirits (Form 8906) | 1n | | 25 |
| o | Nonconventional source fuel (Form 8907) | 1o | | *13 |
| p | Energy efficient home (Form 8908) | 1p | | 242 |
| q | Energy efficient appliance (Form 8909) | 1q | | 8 |
| r | Alternative motor vehicle (Form 8910) | 1r | | 71 |
| s | Alternative fuel vehicle refueling property (Form 8911) | 1s | | 129 |
| t | Reserved | 1t | | |
| u | Mine rescue team training (Form 8923) | 1u | | 32 |
| v | Agricultural chemicals security (Form 8931) (see instructions for limitation) . | 1v | | 23 |
| w | Employer differential wage payments (Form 8932) | 1w | | d |
| x | Carbon dioxide sequestration (Form 8933) | 1x | | 6 |
| y | Qualified plug-in electric drive motor vehicle (Form 8936) | 1y | | 147 |
| z | Qualified plug-in electric vehicle (carryforward only) | 1z | | - |
| aa | New hire retention (carryforward only) | 1aa | | 9 |
| bb | General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) | 1bb | | 17 |
| zz | Other | 1zz | | d |
| 2 | Add lines 1a through 1zz and enter here and on the applicable line of Part I | 2 | | 21,303 |
| 3 | Enter the amount from Form 8844 here and on the applicable line of Part II . | 3 | | 1,307 |
| 4a | Investment (Form 3468, Part III) (attach Form 3468) | 4a | | 799 |
| b | Work opportunity (Form 5884) | 4b | | 3,755 |
| c | Biofuel producer (Form 6478) | 4c | | 180 |
| d | Low-income housing (Form 8586, Part II) | 4d | | 1,884 |
| e | Renewable electricity, refined coal, and Indian coal production (Form 8835) | 4e | | 187 |
| f | Employer social security and Medicare taxes paid on certain employee tips (Form 8846) | 4f | | 8,720 |
| g | Qualified railroad track maintenance (Form 8900) | 4g | | 102 |
| h | Small employer health insurance premiums (Form 8941) | 4h | | 30,323 |
| i | Reserved | 4i | | |
| j | Reserved | 4j | | |
| z | Other | 4z | | 28 |
| 5 | Add lines 4a through 4z and enter here and on the applicable line of Part II . | 5 | | 44,573 |
| 6 | Add lines 2, 3, and 5 and enter here and on the applicable line of Part II . . | 6 | | 64,612 |

Name(s) shown on return

Identifying number

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

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

- A** General Business Credit From a Non-Passive Activity **E** Reserved
- B** General Business Credit From a Passive Activity **F** Reserved
- C** General Business Credit Carryforwards **G** Eligible Small Business Credit Carryforwards
- D** General Business Credit Carrybacks **H** Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

| | (a) Description of credit | (b) If claiming the credit from a pass-through entity, enter the EIN | (c) Enter the appropriate amount |
|---|--|--|----------------------------------|
| Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity. | | | |
| 1a | Investment (Form 3468, Part II only) (attach Form 3468) | 1a | 254.154 |
| b | Reserved | 1b | |
| c | Increasing research activities (Form 6765) | 1c | 11,427.529 |
| d | Low-income housing (Form 8586, Part I only) | 1d | 3,940.196 |
| e | Disabled access (Form 8826) (see instructions for limitation) | 1e | 346 |
| f | Renewable electricity, refined coal, and Indian coal production (Form 8835) | 1f | 784,804 |
| g | Indian employment (Form 8845) | 1g | 41,286 |
| h | Orphan drug (Form 8820) | 1h | 1,023.894 |
| i | New markets (Form 8874) | 1i | 1,559.849 |
| j | Small employer pension plan startup costs (Form 8881) (see instructions for limitation) | 1j | 232 |
| k | Employer-provided child care facilities and services (Form 8882) (see instructions for limitation) | 1k | 16.767 |
| l | Biodiesel and renewable diesel fuels (attach Form 8864) | 1l | 16.786 |
| m | Low sulfur diesel fuel production (Form 8896) | 1m | d |
| n | Distilled spirits (Form 8906) | 1n | 2,929 |
| o | Nonconventional source fuel (Form 8907) | 1o | *9,867 |
| p | Energy efficient home (Form 8908) | 1p | 40.256 |
| q | Energy efficient appliance (Form 8909) | 1q | 76.950 |
| r | Alternative motor vehicle (Form 8910) | 1r | 2,686 |
| s | Alternative fuel vehicle refueling property (Form 8911) | 1s | 9,590 |
| t | Reserved | 1t | |
| u | Mine rescue team training (Form 8923) | 1u | 1,749 |
| v | Agricultural chemicals security (Form 8931) (see instructions for limitation) . | 1v | 448 |
| w | Employer differential wage payments (Form 8932) | 1w | d |
| x | Carbon dioxide sequestration (Form 8933) | 1x | 95,246 |
| y | Qualified plug-in electric drive motor vehicle (Form 8936) | 1y | 327,194 |
| z | Qualified plug-in electric vehicle (carryforward only) | 1z | - |
| aa | New hire retention (carryforward only) | 1aa | [1] |
| bb | General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) | 1bb | 214 |
| zz | Other | 1zz | d |
| 2 | Add lines 1a through 1zz and enter here and on the applicable line of Part I | 2 | 19,697.650 |
| 3 | Enter the amount from Form 8844 here and on the applicable line of Part II. | 3 | 68,126 |
| 4a | Investment (Form 3468, Part III) (attach Form 3468) | 4a | 3,434,916 |
| b | Work opportunity (Form 5884) | 4b | 1,194,524 |
| c | Biofuel producer (Form 6478) | 4c | 1,871 |
| d | Low-income housing (Form 8586, Part II) | 4d | 4,545,447 |
| e | Renewable electricity, refined coal, and Indian coal production (Form 8835) | 4e | 2,092,164 |
| f | Employer social security and Medicare taxes paid on certain employee tips (Form 8846) | 4f | 608,298 |
| g | Qualified railroad track maintenance (Form 8900) | 4g | 171,103 |
| h | Small employer health insurance premiums (Form 8941) | 4h | 105,046 |
| i | Reserved | 4i | |
| j | Reserved | 4j | |
| z | Other | 4z | 399 |
| 5 | Add lines 4a through 4z and enter here and on the applicable line of Part II . | 5 | 12,153,768 |
| 6 | Add lines 2, 3, and 5 and enter here and on the applicable line of Part II . . | 6 | 31,919,543 |

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2013
Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

Part I Election To Expense Certain Property Under Section 179

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

| | | | |
|----|---|------------------------------|------------------|
| 1 | Maximum amount (see instructions) | 1 | |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | 1,176,521 |
| 3 | Threshold cost of section 179 property before reduction in limitation (see instructions) | 3 | |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | 1,285,654 |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | 123,944 |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | 1,126,527 |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2012 Form 4562 | 10 | 122,944 |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 | 12 | 1,123,024 |
| 13 | Carryover of disallowed deduction to 2014. 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 | 567,099 |
| 15 | Property subject to section 168(f)(1) election | 15 | 621 |
| 16 | Other depreciation (including ACRS) | 16 | 437,175 |

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 2013 | 17 | 2,151,058 |
| 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 2013 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 | | 67,172 | | | | 67,420 |
| b 5-year property | | 634,420 | | | | 631,719 |
| c 7-year property | | 486,668 | | | | 485,390 |
| d 10-year property | | 27,910 | | | | 27,937 |
| e 15-year property | | 160,985 | | | | 160,670 |
| f 20-year property | | 10,169 | | | | 10,176 |
| g 25-year property | | 2,074 | | | | 2,073 |
| h Residential rental property | | 35,905 | | | | 36,497 |
| i Nonresidential real property | | 154,961 | | | | 155,011 |

Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|----------------|--|-------|--|--|--|-------|
| 20a Class life | | 5,366 | | | | 5,403 |
| b 12-year | | 1,050 | | | | 1,068 |
| c 40-year | | 1,713 | | | | 1,729 |

Part IV Summary (See instructions.)

| | | | |
|----|---|----|-----------|
| 21 | Listed property. Enter amount from line 28 | 21 | 1,111,916 |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 2,890,807 |
| 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 | 981 |

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2013
Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

| | | |
|--|---|--------------------|
| Name(s) shown on return Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample) | Business or activity to which this form relates | Identifying number |
|--|---|--------------------|

Part I Election To Expense Certain Property Under Section 179

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

| | | | |
|----|---|------------------------------|------------------|
| 1 | Maximum amount (see instructions) | 1 | |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | 98,546,444 |
| 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 | 640,344,277 |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | 3,728,336 |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | 46,047,019 |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2012 Form 4562 | 10 | 3,023,251 |
| 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 | 45,681,253 |
| 13 | Carryover of disallowed deduction to 2014. 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 | 244,964,727 |
| 15 | Property subject to section 168(f)(1) election | 15 | 2,414,430 |
| 16 | Other depreciation (including ACRS) | 16 | 37,437,647 |

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 2013 | 17 | 342,710,308 |
| 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 2013 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 | | 30,697,532 | | | | 8,166,599 |
| b 5-year property | | 203,194,144 | | | | 38,386,052 |
| c 7-year property | | 126,160,404 | | | | 16,113,732 |
| d 10-year property | | 18,663,464 | | | | 1,690,806 |
| e 15-year property | | 40,700,057 | | | | 1,795,333 |
| f 20-year property | | 26,598,923 | | | | 901,809 |
| g 25-year property | | 1,140,522 | | | | 21,814 |
| h Residential rental property | | 20,730,660 | | | | 409,186 |
| i Nonresidential real property | | 102,297,016 | | | | 1,356,158 |

Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|----------------|--|------------|--|--|--|-----------|
| 20a Class life | | 70,677,469 | | | | 2,852,629 |
| b 12-year | | 9,631,432 | | | | 398,730 |
| c 40-year | | 50,440,419 | | | | 551,446 |

Part IV Summary (See instructions.)

| | | | |
|----|---|----|-------------|
| 21 | Listed property. Enter amount from line 28 | 21 | 9,711,235 |
| 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 | 724,431,226 |
| 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 | 11,647,597 |

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 | 140,345 |
| 26 Property used more than 50% in a qualified business use: | | | | | | | | |
| | | % | | | | | | |
| | | % | | | | | | |
| | | % | | | | | | |
| 27 Property used 50% or less in a qualified business use: | | | | | | | | |
| | | % | | | | S/L - | | |
| | | % | | | | S/L - | | |
| | | % | | | | S/L - | | |
| 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . | | | | | | | 28 | |
| 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 | | | | | | | | 29 |

Section B—Information on Use of Vehicles

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

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

| Line 42 Amortization of Costs, by Section | | |
|---|--|--------|
| Section 195 | | 18,081 |
| Section 197 | | 60,550 |
| Section 248 | | 11,031 |
| Section 169 | | d |
| Section 174 | | 328 |
| Section 178 | | 6,308 |
| Section 194 | | 247 |
| Section 59E | | 836 |
| Section 1400L | | - |
| Section 709 | | 539 |
| Section 171 | | d |
| Section 167H | | 514 |
| Other or Unidentified | | 60,573 |
| AMORT ADJ | | 6,315 |

Section C—Questions for Employees
 Answer these questions to determine if you meet an exception to completing this section for vehicles used by employees who are not more than 5% owners or related persons.

| | Yes | No |
|---|-----|----|
| 37 Do you maintain a written policy regarding the use of vehicles by your employees? | | |
| 38 Do you maintain a written policy regarding the use of vehicles by your employees? See the instructions for more information | | |
| 39 Do you treat all use of vehicles by your employees as business use? | | |
| 40 Do you provide more than five employees with a written policy regarding the use of the vehicles, and retain that policy for your records? | | |
| 41 Do you meet the requirements of Section 2798(a)(1) for leased vehicles? | | |

Part VI Amortization

| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|--|---------------------------------|---------------------------|---------------------|--|-----------------------------------|
| 42 Amortization of costs that begins during your 2013 tax year (see instructions): | | | | | |
| | | | | | 146,570 |
| 43 Amortization of costs that began before your 2013 tax year | | | | | 43 |
| | | | | | 528,011 |
| 44 Total. Add amounts in column (f). See the instructions for where to report | | | | | 44 |
| | | | | | 611,389 |

Form **4626**

Alternative Minimum Tax—Corporations

OMB No. 1545-0175

Department of the Treasury
Internal Revenue Service

▶ **Attach to the corporation's tax return.**

▶ **Information about Form 4626 and its separate instructions is at www.irs.gov/form4626.**

2013

Name

Employer identification number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

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

| | | | |
|-----------|---|-----------|---------------|
| 1 | Taxable income or (loss) before net operating loss deduction | 1 | 10,222 |
| 2 | Adjustments and preferences: | | |
| a | Depreciation of post-1986 property | 2a | 7,353 |
| b | Amortization of certified pollution control facilities. | 2b | *15 |
| c | Amortization of mining exploration and development costs | 2c | 39 |
| d | Amortization of circulation expenditures (personal holding companies only) | 2d | 5 |
| e | Adjusted gain or loss | 2e | 2,658 |
| f | Long-term contracts | 2f | 124 |
| g | Merchant marine capital construction funds. | 2g | - |
| h | Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only) | 2h | 11 |
| i | Tax shelter farm activities (personal service corporations only) | 2i | - |
| j | Passive activities (closely held corporations and personal service corporations only) | 2j | 59 |
| k | Loss limitations | 2k | 5 |
| l | Depletion | 2l | 148 |
| m | Tax-exempt interest income from specified private activity bonds | 2m | 52 |
| n | Intangible drilling costs | 2n | 79 |
| o | Other adjustments and preferences | 2o | 5,182 |
| 3 | Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o. | 3 | 10,213 |
| 4 | Adjusted current earnings (ACE) adjustment: | | |
| a | ACE from line 10 of the ACE worksheet in the instructions | 4a | 10,176 |
| b | Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions). | 4b | 3,811 |
| c | Multiply line 4b by 75% (.75). Enter the result as a positive amount | 4c | 3,781 |
| d | Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d (even if line 4b is positive). | 4d | 3,395 |
| e | ACE adjustment. <ul style="list-style-type: none"> • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount | 4e | 3,380 |
| 5 | Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT | 5 | 10,222 |
| 6 | Alternative tax net operating loss deduction (see instructions). | 6 | 7,527 |
| 7 | Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions | 7 | 10,222 |
| 8 | Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c): | | |
| a | Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0- | 8a | 2,001 |
| b | Multiply line 8a by 25% (.25). | 8b | 2,001 |
| c | Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0- | 8c | 6,722 |
| 9 | Subtract line 8c from line 7. If zero or less, enter -0- | 9 | 10,202 |
| 10 | Multiply line 9 by 20% (.20) | 10 | 10,212 |
| 11 | Alternative minimum tax foreign tax credit (AMTFTC) (see instructions) | 11 | 388 |
| 12 | Tentative minimum tax. Subtract line 11 from line 10. | 12 | 10,211 |
| 13 | Regular tax liability before applying all credits except the foreign tax credit | 13 | 2,417 |
| 14 | Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return | 14 | 10,222 |

SEC 38(c)(2) ADJ

Alternative Minimum Tax—Corporations

2013

▶ Attach to the corporation's tax return.

▶ Information about Form 4626 and its separate instructions is at www.irs.gov/form4626.

| | |
|---|--------------------------------|
| Name Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample) | Employer identification number |
|---|--------------------------------|

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

| | | | |
|--|-----------|-----------|--------------------|
| 1 Taxable income or (loss) before net operating loss deduction | | 1 | 86,313,191 |
| 2 Adjustments and preferences: | | | |
| a Depreciation of post-1986 property | | 2a | -1,194,031 |
| b Amortization of certified pollution control facilities. | | 2b | *377,237 |
| c Amortization of mining exploration and development costs | | 2c | 65,387 |
| d Amortization of circulation expenditures (personal holding companies only) | | 2d | [1] |
| e Adjusted gain or loss | | 2e | -838,133 |
| f Long-term contracts | | 2f | 49,688 |
| g Merchant marine capital construction funds. | | 2g | - |
| h Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only) | | 2h | 1,941,585 |
| i Tax shelter farm activities (personal service corporations only) | | 2i | - |
| j Passive activities (closely held corporations and personal service corporations only) | | 2j | 5,330 |
| k Loss limitations | | 2k | 3 |
| l Depletion | | 2l | 3,944,266 |
| m Tax-exempt interest income from specified private activity bonds | | 2m | 271,357 |
| n Intangible drilling costs | | 2n | 4,069,424 |
| o Other adjustments and preferences | | 2o | -606,359 |
| 3 Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o. | | 3 | 94,399,174 |
| 4 Adjusted current earnings (ACE) adjustment: | | | |
| a ACE from line 10 of the ACE worksheet in the instructions | 4a | | 103,252,838 |
| b Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions). | 4b | | 8,933,350 |
| c Multiply line 4b by 75% (.75). Enter the result as a positive amount | 4c | | 8,058,795 |
| d Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You <i>must</i> enter an amount on line 4d (even if line 4b is positive). | 4d | | 67,837,105 |
| e ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount } | | 4e | 7,183,508 |
| 5 Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT | | 5 | 101,607,033 |
| 6 Alternative tax net operating loss deduction (see instructions). | | 6 | 66,429,777 |
| 7 Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions | | 7 | 35,449,212 |
| 8 Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c): | | | |
| a Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0- | 8a | | 173,552 |
| b Multiply line 8a by 25% (.25). | 8b | | 43,388 |
| c Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0- | | 8c | 244,645 |
| 9 Subtract line 8c from line 7. If zero or less, enter -0- | | 9 | 35,204,651 |
| 10 Multiply line 9 by 20% (.20) | | 10 | 7,039,822 |
| 11 Alternative minimum tax foreign tax credit (AMTFTC) (see instructions) | | 11 | 1,566,708 |
| 12 Tentative minimum tax. Subtract line 11 from line 10. | | 12 | 5,456,920 |
| 13 Regular tax liability before applying all credits except the foreign tax credit | | 13 | 1,259,545 |
| 14 Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return | | 14 | 4,197,924 |

SEC 38(c)(2) ADJ

Form **4797**

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

OMB No. 1545-0184

2013

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

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

Attachment
Sequence No. **27**

| | | |
|--|--|--------------------|
| Name(s) shown on return Corporation 2013 Line Item Counts (Estimated from SOI Sample) | | Identifying number |
| 1 Enter the gross proceeds from sales or exchanges reported to you for 2013 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) | | 1 25,711 |

| Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions) | | | | | | | |
|---|--|-----------------------------------|-------------------------------|-----------------------|---|--|---|
| 2 | (a) Description of property | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Gross sales price | (e) Depreciation allowed or allowable since acquisition | (f) Cost or other basis, plus improvements and expense of sale | (g) Gain or (loss) Subtract (f) from the sum of (d) and (e) |
| | | | | | | LT LOSS | 206,594 |
| | | | | | | LT GAIN | 55,987 |
| 3 | Gain, if any, from Form 4684, line 39 | | | | | 3 | 2,999 |
| 4 | Section 1231 gain from installment sales from Form 6252, line 26 or 37 | | | | | 4 | 20,436 |
| 5 | Section 1231 gain or (loss) from like-kind exchanges from Form 8824 | | | | | 5 | 1,455 |
| 6 | Gain, if any, from line 32, from other than casualty or theft | | | | PART I ADJ | 6 | 80,178 |
| 7 | Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: | | | | 464 | 7 | 326,235 |
| 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 | 8,772 |
| 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 | 12,176 |

| Part II Ordinary Gains and Losses (see instructions) | | | | | | | |
|--|---|--|--|--|--------------------|----------------|-----------------|
| 10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less): | | | | | | | |
| | | | | | | ST LOSS | 51,166 |
| | | | | | | ST GAIN | 47,285 |
| 11 | Loss, if any, from line 7 | | | | | 11 | (63,322) |
| 12 | Gain, if any, from line 7 or amount from line 8, if applicable | | | | | 12 | 8,403 |
| 13 | Gain, if any, from line 31 | | | | | 13 | 253,475 |
| 14 | Net gain or (loss) from Form 4684, lines 31 and 38a | | | | | 14 | 1,642 |
| 15 | Ordinary gain from installment sales from Form 6252, line 25 or 36 | | | | | 15 | 521 |
| 16 | Ordinary gain or (loss) from like-kind exchanges from Form 8824 | | | | PART II ADJ | 16 | 2,645 |
| 17 | Combine lines 10 through 16 | | | | 214 | 17 | 360,746 |
| 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** (2013)

Form **4797**

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

OMB No. 1545-0184

2013

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

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

Attachment
Sequence No. **27**

| | | |
|--|--------------------------------|-------------------|
| Name(s) shown on return Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample) | Identifying number 1 | 10,126,218 |
|--|--------------------------------|-------------------|

1 Enter the gross proceeds from sales or exchanges reported to you for 2013 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1** **10,126,218**

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

| 2 | (a) Description of property | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Gross sales price | (e) Depreciation allowed or allowable since acquisition | (f) Cost or other basis, plus improvements and expense of sale | (g) Gain or (loss) Subtract (f) from the sum of (d) and (e) |
|--|--|-----------------------------------|-------------------------------|-----------------------|---|--|---|
| | | | | | | LT LOSS | 41,874,941 |
| | | | | | | LT GAIN | 51,314,232 |
| 3 | Gain, if any, from Form 4684, line 39 | | | | | 3 | 200,890 |
| 4 | Section 1231 gain from installment sales from Form 6252, line 26 or 37 | | | | | 4 | 9,909,805 |
| 5 | Section 1231 gain or (loss) from like-kind exchanges from Form 8824 | | | | | 5 | 1,002,678 |
| 6 | Gain, if any, from line 32, from other than casualty or theft. | | | | PART I ADJ | 6 | 38,220,089 |
| 7 | Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: | | | | -103,835 | 7 | 58,668,917 |
| <p>Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.</p> <p>Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.</p> | | | | | | | |
| 8 | Nonrecaptured net section 1231 losses from prior years (see instructions) | | | | | 8 | 16,784,070 |
| 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 | 15,851,735 |

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

| | | | | | | | |
|-----------|--|--|--|--|--------------------|----------------|---------------------|
| | | | | | | ST LOSS | 37,535,728 |
| | | | | | | ST GAIN | 53,242,843 |
| 11 | Loss, if any, from line 7 | | | | | 11 | (27,740,031) |
| 12 | Gain, if any, from line 7 or amount from line 8, if applicable | | | | | 12 | 3,434,849 |
| 13 | Gain, if any, from line 31 | | | | | 13 | 53,072,867 |
| 14 | Net gain or (loss) from Form 4684, lines 31 and 38a | | | | | 14 | -623,272 |
| 15 | Ordinary gain from installment sales from Form 6252, line 25 or 36 | | | | | 15 | 1,321,448 |
| 16 | Ordinary gain or (loss) from like-kind exchanges from Form 8824. | | | | PART II ADJ | 16 | 652,511 |
| 17 | Combine lines 10 through 16 | | | | 626,687 | 17 | 46,452,175 |
| 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 | |

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

| 19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property: | | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | | |
|---|---|--------------------------------------|----------------------------------|------------|------------|
| A | | | | | |
| B | | | | | |
| C | | | | | |
| D | | | | | |
| These columns relate to the properties on lines 19A through 19D. ▶ | | Property A | Property B | Property C | Property D |
| 20 | Gross sales price (Note: See line 1 before completing.) | 20 | 256,169 | 18,107 | 11,583 |
| 21 | Cost or other basis plus expense of sale | 21 | 254,896 | 17,923 | 7,254 |
| 22 | Depreciation (or depletion) allowed or allowable. | 22 | | | |
| 23 | Adjusted basis. Subtract line 22 from line 21. | 23 | | | |
| 24 | Total gain. Subtract line 23 from line 20 | 24 | 255,877 | 18,094 | 11,608 |
| 25 If section 1245 property: | | | | | |
| a | Depreciation allowed or allowable from line 22 | 25a | | | |
| b | Enter the smaller of line 24 or 25a | 25b | | | |
| 26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291. | | | | | |
| a | Additional depreciation after 1975 (see instructions) | 26a | | | |
| b | Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions) | 26b | | | |
| c | Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e | 26c | | | |
| d | Additional depreciation after 1969 and before 1976. | 26d | | | |
| e | Enter the smaller of line 26c or 26d | 26e | | | |
| f | Section 291 amount (corporations only) | 26f | | | |
| g | Add lines 26b, 26e, and 26f. | 26g | | | |
| 27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership). | | | | | |
| a | Soil, water, and land clearing expenses | 27a | | | |
| b | Line 27a multiplied by applicable percentage (see instructions) | 27b | | | |
| c | Enter the smaller of line 24 or 27b | 27c | | | |
| 28 If section 1254 property: | | | | | |
| a | Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions) | 28a | | | |
| b | Enter the smaller of line 24 or 28a | 28b | | | |
| 29 If section 1255 property: | | | | | |
| a | Applicable percentage of payments excluded from income under section 126 (see instructions) | 29a | | | |
| b | Enter the smaller of line 24 or 29a (see instructions) | 29b | | | |

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

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

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

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

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

| 19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property: | | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | | |
|---|---|--------------------------------------|----------------------------------|------------|------------|
| A | | | | | |
| B | | | | | |
| C | | | | | |
| D | | | | | |
| These columns relate to the properties on lines 19A through 19D. ▶ | | Property A | Property B | Property C | Property D |
| 20 | Gross sales price (Note: See line 1 before completing.) | 20 | 91,204,719 | 34,756,034 | 11,330,165 |
| 21 | Cost or other basis plus expense of sale | 21 | 146,714,904 | 30,149,885 | 8,662,153 |
| 22 | Depreciation (or depletion) allowed or allowable. | 22 | | | |
| 23 | Adjusted basis. Subtract line 22 from line 21. | 23 | | | |
| 24 | Total gain. Subtract line 23 from line 20 | 24 | 57,013,516 | 14,796,213 | 5,161,801 |
| 25 If section 1245 property: | | | | | |
| a | Depreciation allowed or allowable from line 22 | 25a | | | |
| b | Enter the smaller of line 24 or 25a | 25b | | | |
| 26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291. | | | | | |
| a | Additional depreciation after 1975 (see instructions) | 26a | | | |
| b | Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions) | 26b | | | |
| c | Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e | 26c | | | |
| d | Additional depreciation after 1969 and before 1976. | 26d | | | |
| e | Enter the smaller of line 26c or 26d | 26e | | | |
| f | Section 291 amount (corporations only) | 26f | | | |
| g | Add lines 26b, 26e, and 26f. | 26g | | | |
| 27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership). | | | | | |
| a | Soil, water, and land clearing expenses | 27a | | | |
| b | Line 27a multiplied by applicable percentage (see instructions) | 27b | | | |
| c | Enter the smaller of line 24 or 27b | 27c | | | |
| 28 If section 1254 property: | | | | | |
| a | Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions) | 28a | | | |
| b | Enter the smaller of line 24 or 28a | 28b | | | |
| 29 If section 1255 property: | | | | | |
| a | Applicable percentage of payments excluded from income under section 126 (see instructions) | 29a | | | |
| b | Enter the smaller of line 24 or 29a (see instructions) | 29b | | | |

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

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

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

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

Work Opportunity Credit

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

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

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

| | | | |
|----------|--|-----------|--------------|
| 1 | Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group. | | |
| | a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . \$ <u>1,904</u> × 25% (.25) | 1a | |
| | b Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>2,585</u> × 40% (.40) | 1b | |
| | c Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>833</u> × 50% (.50) | 1c | |
| | TOTAL QUALIFIED WAGES PAID <u>2,735</u> | | |
| 2 | Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages | 2 | 2,736 |
| 3 | Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts | 3 | 760 |
| 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 | 3,395 |
| 5 | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | 5 | |
| 6 | Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b | 6 | |

General Instructions

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

Future Developments

For the latest information about developments related to Form 5884 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form5884.

What's New

- The work opportunity credit is scheduled to expire for employees who begin work after 2013. Do not report wages paid or incurred to these employees on Form 5884 unless the credit is extended. See *Future Developments*, earlier.
- Empowerment zone designations are scheduled to expire at the end of 2013. Wages paid or incurred for services performed after 2013 by a designated community resident or summer youth employee who lives in an empowerment zone may no longer qualify for the work opportunity credit unless the designation is extended. See *Qualified Wages* for details.

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- and/or second-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone or rural renewal county to qualify for this credit.

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

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

How To Claim the Credit

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

Form **5884**

Work Opportunity Credit

OMB No. 1545-0219

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

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

2013
Attachment
Sequence No. **77**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

| | | | |
|----------|--|-----------|------------------|
| 1 | Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group. | | |
| | a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . \$ <u>460,452</u> × 25% (.25) | 1a | |
| | b Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>2,439,581</u> × 40% (.40) | 1b | |
| | c Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>91,367</u> × 50% (.50) | 1c | |
| | TOTAL QUALIFIED WAGES PAID <u>2,991,400</u> | | |
| 2 | Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages | 2 | 1,141,514 |
| 3 | Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts | 3 | 32,983 |
| 4 | Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4b | 4 | 1,174,421 |
| 5 | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | 5 | |
| 6 | Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b | 6 | |

General Instructions

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

Future Developments

For the latest information about developments related to Form 5884 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form5884.

What's New

- The work opportunity credit is scheduled to expire for employees who begin work after 2013. Do not report wages paid or incurred to these employees on Form 5884 unless the credit is extended. See *Future Developments*, earlier.
- Empowerment zone designations are scheduled to expire at the end of 2013. Wages paid or incurred for services performed after 2013 by a designated community resident or summer youth employee who lives in an empowerment zone may no longer qualify for the work opportunity credit unless the designation is extended. See *Qualified Wages* for details.

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- and/or second-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone or rural renewal county to qualify for this credit.

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

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

How To Claim the Credit

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

Form **6478**

Biofuel Producer Credit

OMB No. 1545-0231

2013

Attachment Sequence No. **83**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Information about Form 6478 and its instructions is at www.irs.gov/form6478.**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

| Type of Fuel | (a) Number of Gallons Sold or Used | (b) Rate | (c) Column (a) x Column (b) |
|--|---------------------------------------|-------------|--------------------------------|
| 1a Qualified cellulosic biofuel production for fuel sold or used before January 3, 2013 (see instructions for election) | 1a - | | |
| b Qualified second generation biofuel production for fuel sold or used after January 2, 2013 (see instructions for election) | 1b - | | |
| 2 Add the amounts in column (c) on lines 1a and 1b. Include this amount in your income for 2013, and enter your IRS registration number (see instructions) _____ | | 2 | d |
| 3 Biofuel producer credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) | | 3 | *90 |
| 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 4c | | 4 | *90 |
| 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 4c | | 6 | |

General Instructions

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

Future Developments

For the latest information about developments related to Form 6478 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form6478.

What's New

- The cellulosic biofuel producer credit expired for fuel sold or used after January 2, 2013.
- The second generation biofuel producer credit is scheduled to expire for fuel sold or used after 2013.

Purpose of Form

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

- Cellulosic biofuel producer credit, and
- Second generation biofuel producer credit.

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

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

Qualified Cellulosic Biofuel Production

This is cellulosic biofuel which during the tax year:

1. Is sold by the producer to another person—

- a. For use by the buyer in the buyer's trade or business to produce a qualified cellulosic biofuel mixture (other than casual off-farm production),
- b. For use by the buyer as a fuel in a trade or business, or
- c. Who sells the cellulosic biofuel at retail to another person and puts the cellulosic biofuel in the retail buyer's fuel tank; or

2. Is used or sold by the producer for any purpose described in (1) above.

Qualified cellulosic biofuel production does not include purchasing alcohol and increasing the proof of the alcohol through additional distillation. Nor does it include cellulosic biofuel that is not both produced in the United States or a U.S. possession and used as a fuel in the United States or a U.S. possession.

A qualified cellulosic biofuel mixture combines cellulosic biofuel with gasoline or a special fuel. The producer of the mixture either:

- Used it as a fuel, or
- Sold it as fuel to another person.

Cellulosic Biofuel

Generally, cellulosic biofuel, for credit purposes, is any liquid fuel, which:

- Is produced from any lignocellulosic or hemicellulosic matter that is available on a renewable or recurring basis,
- Meets the registration requirements for fuels and fuel additives established by the Environmental Protection Agency under section 211 of the Clean Air Act (42 U.S.C. 7545), and

Form **6478**

Biofuel Producer Credit

OMB No. 1545-0231

2013

Attachment Sequence No. **83**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Information about Form 6478 and its instructions is at www.irs.gov/form6478.**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

| Type of Fuel | | (a) Number of Gallons Sold or Used | (b) Rate | (c) Column (a) x Column (b) |
|--------------|---|---------------------------------------|-------------|--------------------------------|
| 1a | Qualified cellulosic biofuel production for fuel sold or used before January 3, 2013 (see instructions for election) | 1a | | - |
| b | Qualified second generation biofuel production for fuel sold or used after January 2, 2013 (see instructions for election) | 1b | | - |
| 2 | Add the amounts in column (c) on lines 1a and 1b. Include this amount in your income for 2013, and enter your IRS registration number (see instructions) | | 2 | - |
| 3 | Biofuel producer credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) | | 3 | *274 |
| 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 4c | | 4 | *274 |
| 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 4c | | 6 | |

General Instructions

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

Future Developments

For the latest information about developments related to Form 6478 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form6478.

What's New

- The cellulosic biofuel producer credit expired for fuel sold or used after January 2, 2013.
- The second generation biofuel producer credit is scheduled to expire for fuel sold or used after 2013.

Purpose of Form

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

- Cellulosic biofuel producer credit, and
- Second generation biofuel producer credit.

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

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

Qualified Cellulosic Biofuel Production

This is cellulosic biofuel which during the tax year:

1. Is sold by the producer to another person—

- a. For use by the buyer in the buyer's trade or business to produce a qualified cellulosic biofuel mixture (other than casual off-farm production),
- b. For use by the buyer as a fuel in a trade or business, or
- c. Who sells the cellulosic biofuel at retail to another person and puts the cellulosic biofuel in the retail buyer's fuel tank; or

2. Is used or sold by the producer for any purpose described in (1) above.

Qualified cellulosic biofuel production does not include purchasing alcohol and increasing the proof of the alcohol through additional distillation. Nor does it include cellulosic biofuel that is not both produced in the United States or a U.S. possession and used as a fuel in the United States or a U.S. possession.

A qualified cellulosic biofuel mixture combines cellulosic biofuel with gasoline or a special fuel. The producer of the mixture either:

- Used it as a fuel, or
- Sold it as fuel to another person.

Cellulosic Biofuel

Generally, cellulosic biofuel, for credit purposes, is any liquid fuel, which:

- Is produced from any lignocellulosic or hemicellulosic matter that is available on a renewable or recurring basis,
- Meets the registration requirements for fuels and fuel additives established by the Environmental Protection Agency under section 211 of the Clean Air Act (42 U.S.C. 7545), and

Form **6765**

Credit for Increasing Research Activities

OMB No. 1545-0619

2013

Attachment Sequence No. **81**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

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

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

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

| | | | | |
|-----------|---|-----------|--------------|--------------|
| 1 | Certain amounts paid or incurred to energy consortia (see instructions) | | 1 | 26 |
| 2 | Basic research payments to qualified organizations (see instructions) | 2 | 119 | |
| 3 | Qualified organization base period amount | 3 | 66 | |
| 4 | Subtract line 3 from line 2. If zero or less, enter -0- | | 4 | 103 |
| 5 | Wages for qualified services (do not include wages used in figuring the work opportunity credit) | 5 | 7,241 | |
| 6 | Cost of supplies | 6 | 5,258 | |
| 7 | Rental or lease costs of computers (see instructions) | 7 | 203 | |
| 8 | Enter the applicable percentage of contract research expenses (see instructions) | 8 | 5,102 | |
| 9 | Total qualified research expenses. Add lines 5 through 8 | 9 | 7,863 | |
| 10 | Enter fixed-base percentage, but not more than 16% (see instructions) | 10 | 6,403 | % |
| 11 | Enter average annual gross receipts (see instructions) | 11 | N/A | |
| 12 | Multiply line 11 by the percentage on line 10 | 12 | 4,885 | |
| 13 | Subtract line 12 from line 9. If zero or less, enter -0- | 13 | 7,705 | |
| 14 | Multiply line 9 by 50% (.50) | 14 | 7,863 | |
| 15 | Enter the smaller of line 13 or line 14 | | 15 | 7,706 |
| 16 | Add lines 1, 4, and 15 | | 16 | 7,728 |
| 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 | 7,695 |

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 | 61 |
| 19 | Basic research payments to qualified organizations (see the line 2 instructions) | 19 | 75 | |
| 20 | Qualified organization base period amount (see the line 3 instructions) | 20 | 93 | |
| 21 | Subtract line 20 from line 19. If zero or less, enter -0- | | 21 | 60 |
| 22 | Add lines 18 and 21 | | 22 | 119 |
| 23 | Multiply line 22 by 20% (.20) | | 23 | 96 |
| 24 | Wages for qualified services (do not include wages used in figuring the work opportunity credit) | 24 | 7,725 | |
| 25 | Cost of supplies | 25 | 4,820 | |
| 26 | Rental or lease costs of computers (see the line 7 instructions) | 26 | 103 | |
| 27 | Enter the applicable percentage of contract research expenses (see the line 8 instructions) | 27 | 4,853 | |
| 28 | Total qualified research expenses. Add lines 24 through 27 | 28 | 8,299 | |
| 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 | 6,791 | |
| 30 | Divide line 29 by 6.0 | 30 | 6,291 | |
| 31 | Subtract line 30 from line 28. If zero or less, enter -0- | 31 | 6,217 | |
| 32 | Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06) | | 32 | 8,081 |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13700H

Form **6765** (2013)

Form **6765**

Credit for Increasing Research Activities

Department of the Treasury
Internal Revenue Service

► **Attach to your tax return.**
► **Information about Form 6765 and its instructions is at www.irs.gov/form6765.**

2013
Attachment
Sequence No. **81**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

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

| | | | | |
|-----------|---|-----------|-------------------|-------------------|
| 1 | Certain amounts paid or incurred to energy consortia (see instructions) | | 1 | 39,161 |
| 2 | Basic research payments to qualified organizations (see instructions) | 2 | 176,050 | |
| 3 | Qualified organization base period amount | 3 | 351,241 | |
| 4 | Subtract line 3 from line 2. If zero or less, enter -0- | | 4 | 73,473 |
| 5 | Wages for qualified services (do not include wages used in figuring the work opportunity credit) | 5 | 44,489,701 | |
| 6 | Cost of supplies | 6 | 11,051,202 | |
| 7 | Rental or lease costs of computers (see instructions) | 7 | 30,265 | |
| 8 | Enter the applicable percentage of contract research expenses (see instructions) | 8 | 9,933,359 | |
| 9 | Total qualified research expenses. Add lines 5 through 8 | 9 | 65,504,156 | |
| 10 | Enter fixed-base percentage, but not more than 16% (see instructions) | 10 | | % |
| 11 | Enter average annual gross receipts (see instructions) | 11 | N/A | |
| 12 | Multiply line 11 by the percentage on line 10 | 12 | 17,376,836 | |
| 13 | Subtract line 12 from line 9. If zero or less, enter -0- | 13 | 48,370,864 | |
| 14 | Multiply line 9 by 50% (.50) | 14 | 32,752,080 | |
| 15 | Enter the smaller of line 13 or line 14 | | 15 | 32,241,112 |
| 16 | Add lines 1, 4, and 15 | | 16 | 32,353,747 |
| 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 | 3,955,090 |

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 | 138,900 |
| 19 | Basic research payments to qualified organizations (see the line 2 instructions) | 19 | 167,711 | |
| 20 | Qualified organization base period amount (see the line 3 instructions) | 20 | 489,317 | |
| 21 | Subtract line 20 from line 19. If zero or less, enter -0- | | 21 | 123,360 |
| 22 | Add lines 18 and 21 | | 22 | 262,260 |
| 23 | Multiply line 22 by 20% (.20) | | 23 | 52,452 |
| 24 | Wages for qualified services (do not include wages used in figuring the work opportunity credit) | 24 | 99,052,003 | |
| 25 | Cost of supplies | 25 | 22,138,524 | |
| 26 | Rental or lease costs of computers (see the line 7 instructions) | 26 | 200,752 | |
| 27 | Enter the applicable percentage of contract research expenses (see the line 8 instructions) | 27 | 22,180,042 | |
| 28 | Total qualified research expenses. Add lines 24 through 27 | 28 | 143,602,676 | |
| 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 | 373,411,513 | |
| 30 | Divide line 29 by 6.0 | 30 | 62,142,399 | |
| 31 | Subtract line 30 from line 28. If zero or less, enter -0- | 31 | 80,854,243 | |
| 32 | Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06) | | 32 | 11,324,108 |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13700H

Form **6765** (2013)

Section B—Alternative Simplified Credit. (continued)

| | | | |
|-----------|---|-----------|--------------|
| 33 | Add lines 23 and 32 | 33 | 8,128 |
| 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 | 8,266 |

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 | d |
| 36 | Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0- | 36 | 15,957 |
| 37 | Credit for increasing research activities from partnerships, S corporations, estates, and trusts | 37 | 969 |
| 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 Form 3800, line 1c | 38 | 16,624 |
| 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 Form 3800, line 1c | 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.

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 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. All of the research activities must be applied separately with respect to each business component of the taxpayer. 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 (except section 1.41-6(c) and parts of section 1.41-6(e) do not apply; see Notice 2013-20, I.R.B. 2013-15, available at www.irs.gov/irb/2013-15_IRB/index.html, for details) 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 research 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.

Section B—Alternative Simplified Credit. (continued)

| | | | |
|-----------|---|-----------|-------------------|
| 33 | Add lines 23 and 32 | 33 | 11,381,151 |
| 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 | 7,172,797 |

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 | d |
| 36 | Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0- | 36 | 11,123,952 |
| 37 | Credit for increasing research activities from partnerships, S corporations, estates, and trusts | 37 | 177,123 |
| 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 Form 3800, line 1c | 38 | 11,294,433 |
| 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 Form 3800, line 1c | 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.

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 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. All of the research activities must be applied separately with respect to each business component of the taxpayer. 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 (except section 1.41-6(c) and parts of section 1.41-6(e) do not apply; see Notice 2013-20, I.R.B. 2013-15, available at www.irs.gov/irb/2013-15_IRB/index.html, for details) 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 research 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.

Form **8586**
 (Rev. December 2011)
 Department of the Treasury
 Internal Revenue Service (99)

Low-Income Housing Credit

OMB No. 1545-0984

▶ **Attach to your tax return.**

Attachment
 Sequence No. **36a**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

Part I Buildings Placed in Service Before 2008

| | | | |
|----------|---|----------|------------|
| 1 | Number of Forms 8609-A attached for buildings placed in service before 2008 ▶ *31 | | |
| 2 | Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) _____ (ii) _____ (iii) _____ (iv) _____ | | |
| 3 | Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions) | 3 | d |
| 4 | Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts | 4 | d |
| 5 | Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1d | 5 | 524 |
| 6 | Amount allocated to beneficiaries of the estate or trust (see instructions) | 6 | |
| 7 | Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, line 1d | 7 | |

Part II Buildings Placed in Service After 2007

| | | | |
|-----------|---|-----------|------------|
| 8 | Number of Forms 8609-A attached for buildings placed in service after 2007 ▶ _____ | | |
| 9 | Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) _____ (ii) _____ (iii) _____ (iv) _____ | | |
| 10 | Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions) | 10 | d |
| 11 | Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts. | 11 | d |
| 12 | Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4d | 12 | 626 |
| 13 | Amount allocated to beneficiaries of the estate or trust (see instructions) | 13 | |
| 14 | Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, line 4d | 14 | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 639871

Form **8586** (Rev. 12-2011)

Low-Income Housing Credit

OMB No. 1545-0984

▶ **Attach to your tax return.**

Attachment
 Sequence No. **36a**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

Part I Buildings Placed in Service Before 2008

| | | | |
|--|----------|-----------|--|
| 1 Number of Forms 8609-A attached for buildings placed in service before 2008 ▶ *62 | | | |
| 2 Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) _____ (ii) _____ (iii) _____ (iv) _____ | | | |
| 3 Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions) | 3 | d | |
| 4 Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts | 4 | d | |
| 5 Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1d | 5 | 2,860,381 | |
| 6 Amount allocated to beneficiaries of the estate or trust (see instructions) | 6 | | |
| 7 Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, line 1d | 7 | | |

Part II Buildings Placed in Service After 2007

| | | | |
|--|-----------|-----------|--|
| 8 Number of Forms 8609-A attached for buildings placed in service after 2007 ▶ _____ | | | |
| 9 Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) _____ (ii) _____ (iii) _____ (iv) _____ | | | |
| 10 Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions) | 10 | d | |
| 11 Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts. | 11 | d | |
| 12 Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4d | 12 | 2,953,349 | |
| 13 Amount allocated to beneficiaries of the estate or trust (see instructions) | 13 | | |
| 14 Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, line 4d | 14 | | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 639871

Form **8586** (Rev. 12-2011)

Form **8594**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Asset Acquisition Statement Under Section 1060

OMB No. 1545-1021

Attachment
Sequence No. **169**

▶ Attach to your income tax return.

▶ Information about Form 8594 and its separate instructions is at www.irs.gov/form8594

Name as shown on return

Identifying number as shown on return

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

Check the box that identifies you:

10,533 Purchaser Seller **13,141**

Part I General Information

1 Name of other party to the transaction

23,742

Other party's identifying number

21,231

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

City or town, state, and ZIP code

2 Date of sale

23,069

3 Total sales price (consideration)

23,482

Part II Original Statement of Assets Transferred

| 4 Assets | Aggregate fair market value (actual amount for Class I) | Allocation of sales price |
|------------------|---|---------------------------|
| Class I | \$ 3,259 | \$ 3,309 |
| Class II | \$ 309 | \$ 303 |
| Class III | \$ 4,855 | \$ 5,008 |
| Class IV | \$ 10,189 | \$ 10,804 |
| Class V | \$ 19,440 | \$ 19,578 |
| Class VI and VII | \$ 17,167 | \$ 18,391 |
| Total | \$ 22,844 | \$ 23,134 |

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? Yes No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? Yes No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? Yes No

10,084 **13,658**

If "Yes," attach a statement that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

**Asset Acquisition Statement
Under Section 1060**

▶ Attach to your income tax return.

▶ Information about Form 8594 and its separate instructions is at www.irs.gov/form8594

Name as shown on return

Identifying number as shown on return

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

Check the box that identifies you:

Purchaser Seller

Part I General Information

1 Name of other party to the transaction

Other party's identifying number

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

City or town, state, and ZIP code

2 Date of sale

3 Total sales price (consideration)

386,292,307

Part II Original Statement of Assets Transferred

| 4 Assets | Aggregate fair market value (actual amount for Class I) | Allocation of sales price |
|------------------|---|---------------------------|
| Class I | \$ 28,329,505 | \$ 28,314,773 |
| Class II | \$ 38,349,184 | \$ 38,345,786 |
| Class III | \$ 71,555,286 | \$ 71,184,150 |
| Class IV | \$ 28,052,464 | \$ 28,083,465 |
| Class V | \$ 109,464,008 | \$ 109,786,765 |
| Class VI and VII | \$ 107,836,992 | \$ 110,675,379 |
| Total | \$ 383,473,000 | \$ 386,195,847 |

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? Yes No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? Yes No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? Yes No

If "Yes," attach a statement that specifies **(a)** the type of agreement and **(b)** the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

Annual Statement for Low-Income Housing Credit

OMB No. 1545-0988

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

Attachment
 Sequence No. **36**

| | |
|--|---------------------------|
| Name(s) shown on return Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample) | Identifying number |
|--|---------------------------|

Part I Compliance Information

| | Yes | No |
|--|-----|----|
| A Building identification number (BIN) ▶ _____ | | |
| B This Form 8609-A is for (check the box) ▶ a newly constructed or existing building <input type="checkbox"/> section 42(e) rehabilitation expenditures <input type="checkbox"/> | | |
| C Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the housing credit agency for the building in A ? If "No," see the instructions and stop here—do not go to Part II. | | |
| D Did the building in A qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of the tax year for which this form is being filed? If "No," see the instructions and stop here—do not go to Part II. | | |
| E Was there a decrease in the qualified basis of the building in A for the tax year for which this form is being filed? If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, stop here—do not go to Part II. | | |

Part II Computation of Credit

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

Form **8816**
 (Rev. September 2013)
 Department of the Treasury
 Internal Revenue Service

**Special Loss Discount Account and Special
 Estimated Tax Payments for Insurance Companies**

► Information about Form 8816 and its instructions is at www.irs.gov/form8816.
 ► Attach to tax return.

OMB No. 1545-1130

| | |
|--|--------------------------------|
| Name Corporation 2013 Line Item Counts (Estimated from SOI Sample) | Employer Identification Number |
|--|--------------------------------|

Part I Special Loss Discount Amount

| Accident year | | | | |
|--|-----|--|--|--|
| 1 Undiscounted unpaid losses . . . | 895 | | | |
| 2 Discounted unpaid losses . . . | 893 | | | |
| 3 Special loss discount limitation. Subtract line 2 from line 1 . . . | 831 | | | |

Part II Special Loss Discount Account (See instructions.)

| | | | | |
|---|-----|--|--|--|
| 4 Balance at the beginning of the year | 709 | | | |
| 5 Additions—section 847(4) . . . | 144 | | | |
| 6 Subtractions—section 847(5) . . . | 589 | | | |
| 7 Balance at the end of the year. Add lines 4 and 5 and subtract line 6 from the result | 687 | | | |

Part III Special Estimated Tax Payments (See instructions.)

| | | | | |
|--|-----|--|--|--|
| 8 Balance at the beginning of the year | 687 | | | |
| 9 Payments made for year | 107 | | | |
| 10 Prior section 847 payments transferred to current year | 122 | | | |
| 11 Payments applied for year | 473 | | | |
| 12 Balance at the end of the year. Add lines 8 through 10 and subtract line 11 from the result | 677 | | | |

General Instructions

Section references are to the Internal Revenue Code.

Purpose of form. Form 8816 must be filed by insurance companies that elect to take an additional deduction under section 847.

Consolidated return. Each member of a consolidated group claiming a section 847 deduction must file a separate Form 8816. Do not combine several taxpayers on one Form 8816. If a consolidated return is filed on Form 1120 and one or more members of the group

is claiming a section 847 deduction, enter "Form 8816" and the amount on the dotted line next to line 13 on Form 1120, Schedule J, Part II. This will assist the IRS in properly accounting for your Special Estimated Tax Payments.

When to file. Attach Form 8816 to the Form 1120-PC, Form 1120-L, or Form 1120 filed for the tax year of the additional deduction and for each subsequent tax year that has a remaining amount of unpaid losses resulting from the deduction.

Specific Instructions

Note: All line references to Form 1120-L, Form 1120-PC, and Form 1120 are to the 2012 forms.

Part I. Special Loss Discount Amount

Accident year. Enter the four digit accident year in the space provided at the top of each column. For example, enter accident year 2011 as 2011.

**Special Loss Discount Account and Special
Estimated Tax Payments for Insurance Companies**

OMB No. 1545-1130

► Information about Form 8816 and its instructions is at www.irs.gov/form8816.
► Attach to tax return.

| | |
|---|--------------------------------|
| Name Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample) | Employer Identification Number |
|---|--------------------------------|

Part I Special Loss Discount Amount

| Accident year | | | | |
|--|------------|--|--|--|
| 1 Undiscounted unpaid losses . . . | 89,114,634 | | | |
| 2 Discounted unpaid losses . . . | 79,395,520 | | | |
| 3 Special loss discount limitation. Subtract line 2 from line 1 . . . | 9,724,228 | | | |

Part II Special Loss Discount Account (See instructions.)

| | | | | |
|---|-----------|--|--|--|
| 4 Balance at the beginning of the year | 3,816,987 | | | |
| 5 Additions—section 847(4) . . . | 1,111,378 | | | |
| 6 Subtractions—section 847(5) . . . | 1,272,087 | | | |
| 7 Balance at the end of the year. Add lines 4 and 5 and subtract line 6 from the result | 3,656,138 | | | |

Part III Special Estimated Tax Payments (See instructions.)

| | | | | |
|--|-----------|--|--|--|
| 8 Balance at the beginning of the year | 1,343,191 | | | |
| 9 Payments made for year | 366,969 | | | |
| 10 Prior section 847 payments transferred to current year | 43,279 | | | |
| 11 Payments applied for year | 412,228 | | | |
| 12 Balance at the end of the year. Add lines 8 through 10 and subtract line 11 from the result | 1,341,208 | | | |

General Instructions

Section references are to the Internal Revenue Code.

Purpose of form. Form 8816 must be filed by insurance companies that elect to take an additional deduction under section 847.

Consolidated return. Each member of a consolidated group claiming a section 847 deduction must file a separate Form 8816. Do not combine several taxpayers on one Form 8816. If a consolidated return is filed on Form 1120 and one or more members of the group

is claiming a section 847 deduction, enter "Form 8816" and the amount on the dotted line next to line 13 on Form 1120, Schedule J, Part II. This will assist the IRS in properly accounting for your Special Estimated Tax Payments.

When to file. Attach Form 8816 to the Form 1120-PC, Form 1120-L, or Form 1120 filed for the tax year of the additional deduction and for each subsequent tax year that has a remaining amount of unpaid losses resulting from the deduction.

Specific Instructions

Note: All line references to Form 1120-L, Form 1120-PC, and Form 1120 are to the 2012 forms.

Part I. Special Loss Discount Amount

Accident year. Enter the four digit accident year in the space provided at the top of each column. For example, enter accident year 2011 as 2011.

Form **8820**
 (Rev. December 2012)
 Department of the Treasury
 Internal Revenue Service

Orphan Drug Credit

► Information about Form 8820 and its instructions is available at www.irs.gov/form8820.
 ► Attach to your tax return.

OMB No. 1545-1505

Attachment
 Sequence No. **103**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

| Part I Current Year Credit | | | |
|-----------------------------------|--|-----------|------------|
| 1 | Qualified clinical testing expenses paid or incurred during the tax year (see instructions) | 1 | d |
| 2a | Current year credit. Multiply line 1 by 50% (.50) (see instructions) | 2a | d |
| b | Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 2a above | 2b | - |
| c | Subtract line 2b from line 2a. If zero or less, enter -0- | 2c | d |
| 3 | Orphan drug credit from partnerships, S corporations, estates, or trusts | 3 | d |
| 4 | Add lines 2c and 3. Estates and trusts go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1h | 4 | 132 |
| 5 | Amount allocated to the beneficiaries of the estate or trust (see instructions) | 5 | |
| 6 | Estates and trusts. Subtract line 5 from line 4. Report this amount on Form 3800, line 1h | 6 | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11208S

Form **8820** (Rev. 12-2012)

Orphan Drug Credit

OMB No. 1545-1505

▶ Information about Form 8820 and its instructions is available at www.irs.gov/form8820.
 ▶ Attach to your tax return.

Attachment
 Sequence No. **103**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

Part I Current Year Credit

| | | | |
|---|-----------|-----------|--|
| 1 Qualified clinical testing expenses paid or incurred during the tax year (see instructions) | 1 | d | |
| 2a Current year credit. Multiply line 1 by 50% (.50) (see instructions) | 2a | d | |
| b Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 2a above | 2b | - | |
| c Subtract line 2b from line 2a. If zero or less, enter -0- | 2c | d | |
| 3 Orphan drug credit from partnerships, S corporations, estates, or trusts | 3 | d | |
| 4 Add lines 2c and 3. Estates and trusts go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1h | 4 | 1,078,314 | |
| 5 Amount allocated to the beneficiaries of the estate or trust (see instructions) | 5 | | |
| 6 Estates and trusts. Subtract line 5 from line 4. Report this amount on Form 3800, line 1h | 6 | | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11208S

Form **8820** (Rev. 12-2012)

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

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

OMB No. 1545-1190

2013

Attachment
Sequence No. **109**

▶ Attach to your tax return.

▶ Information about Form 8824 and its separate instructions is at www.irs.gov/form8824.

Name(s) shown on tax return

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

Identifying number

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1 Description of like-kind property given up:

2 Description of like-kind property received:

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

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

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

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

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

Part II Related Party Exchange Information

177 94,010

8 Name of related party Relationship to you Related party's identifying number

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

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? Yes No

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? Yes No

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

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

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

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

▶ Attach to your tax return.

▶ Information about Form 8824 and its separate instructions is at www.irs.gov/form8824.

Name(s) shown on tax return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

- 1 Description of like-kind property given up:

- 2 Description of like-kind property received:

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

Part II Related Party Exchange Information

| | | |
|--------------------------------|---------------------|------------------------------------|
| 8 Name of related party | Relationship to you | Related party's identifying number |
|--------------------------------|---------------------|------------------------------------|

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

- 9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? **Yes** **No**
- 10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? **Yes** **No**

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

- 11 If one of the exceptions below applies to the disposition, check the applicable box:
 - a The disposition was after the death of either of the related parties.
 - b The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
 - c You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

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

Your social security number

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

Caution: If you transferred **and** received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions. **MULTI-ASSET EXCHANGE INDICATED *39**

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 | 3,745 | | |
| 13 | Adjusted basis of other property given up | 13 | 1,372 | | |
| 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 | | 3,848 | |
| 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 | | 5,702 | |
| 16 | FMV of like-kind property you received | 16 | | 74,636 | |
| 17 | Add lines 15 and 16 | 17 | | 76,721 | |
| 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 | | 92,512 | |
| 19 | Realized gain or (loss). Subtract line 18 from line 17 | 19 | | 89,739 | |
| 20 | Enter the smaller of line 15 or line 19, but not less than zero | 20 | | 3,929 | |
| 21 | Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) | 21 | | 2,297 | |
| 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 | | 1,821 | |
| 23 | Recognized gain. Add lines 21 and 22 | 23 | | 4,028 | |
| 24 | Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions | 24 | | 87,921 | |
| 25 | Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23 | 25 | | 91,813 | |

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 | 1,715,604 | | |
| 13 | Adjusted basis of other property given up | 13 | 392,306 | | |
| 14 | Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale | 14 | | 1,323,299 | |
| 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 | | 2,678,450 | |
| 16 | FMV of like-kind property you received | 16 | | 54,588,530 | |
| 17 | Add lines 15 and 16 | 17 | | 57,223,979 | |
| 18 | Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions) | 18 | | 19,406,144 | |
| 19 | Realized gain or (loss). Subtract line 18 from line 17 | 19 | | 40,391,959 | |
| 20 | Enter the smaller of line 15 or line 19, but not less than zero | 20 | | 2,646,401 | |
| 21 | Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) | 21 | | 499,053 | |
| 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 | | 1,300,888 | |
| 23 | Recognized gain. Add lines 21 and 22 | 23 | | 1,890,254 | |
| 24 | Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions | 24 | | 39,077,461 | |
| 25 | Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23 | 25 | | 21,756,499 | |

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

OMB No. 1545-1186

▶ See instructions on back.

▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

Name **Corporation 2013 Line Item Counts (Estimated from SOI Sample)** Employer identification number

| | | | | |
|----------|--|--|------------------|-------------------|
| 1 | Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties. | | | |
| | Physical address of each property—street, city, state, ZIP code | Type—Enter code 1-8; see page 2 for list | Fair Rental Days | Personal Use Days |
| A | | | | |
| B | | | | |
| C | | | | |
| D | | | | |

| | | Properties | | | | | |
|------------------------------------|--|------------------------------------|---|---|---|--|--|
| | | A | B | C | D | | |
| Rental Real Estate Income | | | | | | | |
| 2 | Gross rents | 2 237,309 | | | | | |
| Rental Real Estate Expenses | | | | | | | |
| 3 | Advertising | 3 25,030 | | | | | |
| 4 | Auto and travel | 4 39,653 | | | | | |
| 5 | Cleaning and maintenance | 5 81,520 | | | | | |
| 6 | Commissions | 6 20,621 | | | | | |
| 7 | Insurance | 7 149,966 | | | | | |
| 8 | Legal and other professional fees | 8 146,888 | | | | | |
| 9 | Interest | 9 124,152 | | | | | |
| 10 | Repairs | 10 133,103 | | | | | |
| 11 | Taxes | 11 202,366 | | | | | |
| 12 | Utilities | 12 127,038 | | | | | |
| 13 | Wages and salaries | 13 24,388 | | | | | |
| 14 | Depreciation (see instructions) | 14 198,160 | | | | | |
| 15 | Other (list) ▶ | 15 170,785 | | | | | |
| 16 | Total expenses for each property. Add lines 3 through 15 | 16 233,664 | | | | | |
| 17 | Income or (Loss) from each property. Subtract line 16 from line 2 | 17 249,909 | | | | | |
| 18a | Total gross rents. Add gross rents from line 2, columns A through H | 18a 237,311 | | | | | |
| 18b | Total expenses. Add total expenses from line 16, columns A through H | 18b (233,664) | | | | | |
| 19 | Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities | 19 2,025 | | | | | |
| 20a | Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1) | 20a 57,056 | | | | | |
| 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 | 21 294,838 | | | | | |

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

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

Name **Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)** Employer identification number

| | | | | |
|----------|--|--|------------------|-------------------|
| 1 | Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties. | | | |
| | Physical address of each property—street, city, state, ZIP code | Type—Enter code 1-8; see page 2 for list | Fair Rental Days | Personal Use Days |
| A | | | | |
| B | | | | |
| C | | | | |
| D | | | | |

| Rental Real Estate Income | | Properties | | | | | |
|------------------------------------|--|------------------------------------|-----------------------|---|---|--|--|
| | | A | B | C | D | | |
| 2 | Gross rents | 2 | 43,141,075 | | | | |
| Rental Real Estate Expenses | | | | | | | |
| 3 | Advertising | 3 | 123,150 | | | | |
| 4 | Auto and travel | 4 | 150,776 | | | | |
| 5 | Cleaning and maintenance | 5 | 1,300,198 | | | | |
| 6 | Commissions | 6 | 224,894 | | | | |
| 7 | Insurance | 7 | 1,204,075 | | | | |
| 8 | Legal and other professional fees | 8 | 2,010,752 | | | | |
| 9 | Interest | 9 | 6,591,472 | | | | |
| 10 | Repairs | 10 | 2,018,536 | | | | |
| 11 | Taxes | 11 | 5,583,524 | | | | |
| 12 | Utilities | 12 | 2,119,078 | | | | |
| 13 | Wages and salaries | 13 | 1,821,280 | | | | |
| 14 | Depreciation (see instructions) | 14 | 6,562,899 | | | | |
| 15 | Other (list) ▶ | 15 | 4,397,488 | | | | |
| 16 | Total expenses for each property. Add lines 3 through 15 | 16 | 34,108,122 | | | | |
| 17 | Income or (Loss) from each property. Subtract line 16 from line 2 | 17 | 9,032,952 | | | | |
| 18a | Total gross rents. Add gross rents from line 2, columns A through H | 18a | 43,152,490 | | | | |
| 18b | Total expenses. Add total expenses from line 16, columns A through H | 18b | (34,108,122) | | | | |
| 19 | Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities | 19 | 72,445 | | | | |
| 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 | 1,588,985 | | | | |
| 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 | 10,705,797 | | | | |

Form **8826**
 (Rev. December 2013)
 Department of the Treasury
 Internal Revenue Service

Disabled Access Credit

▶ **Attach to your tax return.**

▶ **Information about Form 8826 and its instructions is at www.irs.gov/form8826.**

OMB No. 1545-1205

Attachment
 Sequence No. **86**

Name(s) shown on return

Identifying number

| | | | |
|---|----------|------------|--|
| 1 Total eligible access expenditures (see instructions) | 1 | *99 | |
| 2 Minimum amount | 2 | | |
| 3 Subtract line 2 from line 1. If zero or less, enter -0- | 3 | | |
| 4 Maximum amount | 4 | | |
| 5 Enter the smaller of line 3 or line 4 | 5 | | |
| 6 Multiply line 5 by 50% (.50) | 6 | *99 | |
| 7 Disabled access credit from partnerships and S corporations | 7 | 5 | |
| 8 Add lines 6 and 7, but do not enter more than \$5,000. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1e | 8 | 75 | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12774N

Form **8826** (Rev. 12-2013)

Form **8826**
(Rev. December 2013)
Department of the Treasury
Internal Revenue Service

Disabled Access Credit

OMB No. 1545-1205

▶ Attach to your tax return.

Attachment
Sequence No. **86**

▶ Information about Form 8826 and its instructions is at www.irs.gov/form8826.

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

| | | | | |
|----------|--|----------|---------------|--|
| 1 | Total eligible access expenditures (see instructions) | 1 | *3,317 | |
| 2 | Minimum amount | 2 | | |
| 3 | Subtract line 2 from line 1. If zero or less, enter -0- | 3 | | |
| 4 | Maximum amount | 4 | | |
| 5 | Enter the smaller of line 3 or line 4 | 5 | | |
| 6 | Multiply line 5 by 50% (.50) | 6 | *392 | |
| 7 | Disabled access credit from partnerships and S corporations | 7 | 1 | |
| 8 | Add lines 6 and 7, but do not enter more than \$5,000. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1e | 8 | 345 | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12774N

Form **8826** (Rev. 12-2013)

Form **8827**

Credit for Prior Year Minimum Tax—Corporations

OMB No. 1545-1257

2013

Department of the Treasury
Internal Revenue Service

▶ Attach to the corporation's tax return.

▶ Information about Form 8827 and its instructions is at www.irs.gov/form8827.

| Name | | Employer identification number | |
|--|---|--------------------------------|---------------|
| Corporation 2013 Line Item Counts (Estimated from SOI Sample) | | | |
| 1 | Alternative minimum tax (AMT) for 2012. Enter the amount from line 14 of the 2012 Form 4626 | 1 | d |
| 2 | Minimum tax credit carryforward from 2012. Enter the amount from line 9 of the 2012 Form 8827 | 2 | 18,036 |
| 3 | Enter any 2012 unallowed qualified electric vehicle credit (see instructions) | 3 | d |
| 4 | Add lines 1, 2, and 3 | 4 | 22,498 |
| 5 | Enter the corporation's 2013 regular income tax liability minus allowable tax credits (see instructions) | 5 | 6,526 |
| 6 | Is the corporation a "small corporation" exempt from the AMT for 2013 (see instructions)? • Yes. Enter 25% of the excess of line 5 over \$25,000. If line 5 is \$25,000 or less, enter -0- • No. Complete Form 4626 for 2013 and enter the tentative minimum tax from line 12 | 6 | 7,118 |
| 7a | Subtract line 6 from line 5. If zero or less, enter -0- | 7a | |
| b | For a corporation electing to accelerate the minimum tax credit, enter the bonus depreciation amount attributable to the minimum tax credit (see instructions) | 7b | 158 |
| c | Add lines 7a and 7b | 7c | 5,617 |
| 8a | Enter the smaller of line 4 or line 7c. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions | 8a | 4,979 |
| b | Current year minimum tax credit. Enter the smaller of line 4 or line 7a here and on Form 1120, Schedule J, Part I, line 5d (or the applicable line of your return). If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you made an entry on line 7b, go to line 8c. Otherwise, skip line 8c | 8b | 4,828 |
| c | Subtract line 8b from line 8a. This is the refundable amount for a corporation electing to accelerate the minimum tax credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return) | 8c | 157 |
| 9 | Minimum tax credit carryforward to 2014. Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years | 9 | 19,860 |

Instructions

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

Purpose of Form

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

Who Should File

Form 8827 should be filed by corporations that had:

- An AMT liability in 2012,
- A minimum tax credit carryforward from 2012 to 2013, or
- A qualified electric vehicle credit not allowed for 2012 (see the instructions for line 3).

Line 3

Enter any qualified electric vehicle credit not allowed for 2012 solely because of tentative minimum tax limitations.

Line 5

Enter the corporation's 2013 regular income tax liability (as defined in section 26(b)) minus any credits allowed under Chapter 1, Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue

Code (for example, if you are filing Form 1120, subtract any credits on Schedule J, Part I, line 5a, through 5c, from the amount on Schedule J, Part I, line 2).

Line 6

See the 2013 Instructions for Form 4626 to find out if the corporation is treated as a "small corporation" exempt from the AMT for 2013. If the corporation is a "small corporation" exempt from the AMT, see section 38(c)(5) before completing line 6 for special rules that apply to controlled corporate groups, regulated investment companies, and real estate investment trusts.

Line 7b

Round 2 extension property. If the corporation made an election under section 168(k)(4) to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance for certain property for either its first tax year ending after March 31, 2008, its first tax year ending after December 31, 2008, or its first tax year ending after December 31, 2010, the elections continue to apply to round 2 extension property (as defined in section 168(k)(4)(l)), unless the corporation made an election not to apply the section 168(k)(4) election to round 2 extension property for its first tax year ending after December 31, 2010.

For 2013, round 2 extension property generally is long production period property and noncommercial aircraft if acquired after March 31, 2008, and placed in service after December 31, 2011, and before January 1, 2014.

Once made, the elections cannot be revoked without IRS consent.

Round 3 extension property. If the corporation made an election to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance for certain qualified property for either its first tax year ending after March 31, 2008, its first tax year ending after December 31, 2008, or its first tax year ending after December 31, 2010, the election continues to apply to round 3 extension property (as defined in section 168(k)(4)(J)), unless the corporation makes an election not to apply the section 168(k)(4) election to round 3 extension property.

Department of the Treasury
Internal Revenue Service

▶ **Attach to the corporation's tax return.**

▶ **Information about Form 8827 and its instructions is at www.irs.gov/form8827.**

2013

| Name | | Employer identification number | |
|---|---|--------------------------------|-------------------|
| Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample) | | | |
| 1 | Alternative minimum tax (AMT) for 2012. Enter the amount from line 14 of the 2012 Form 4626 | 1 | d |
| 2 | Minimum tax credit carryforward from 2012. Enter the amount from line 9 of the 2012 Form 8827 | 2 | 28,731,058 |
| 3 | Enter any 2012 unallowed qualified electric vehicle credit (see instructions) | 3 | d |
| 4 | Add lines 1, 2, and 3 | 4 | 32,616,306 |
| 5 | Enter the corporation's 2013 regular income tax liability minus allowable tax credits (see instructions) | 5 | 50,327,879 |
| 6 | Is the corporation a "small corporation" exempt from the AMT for 2013 (see instructions)? • Yes. Enter 25% of the excess of line 5 over \$25,000. If line 5 is \$25,000 or less, enter -0- • No. Complete Form 4626 for 2013 and enter the tentative minimum tax from line 12 | 6 | 40,371,126 |
| 7a | Subtract line 6 from line 5. If zero or less, enter -0- | 7a | |
| b | For a corporation electing to accelerate the minimum tax credit, enter the bonus depreciation amount attributable to the minimum tax credit (see instructions) | 7b | 219,217 |
| c | Add lines 7a and 7b | 7c | 16,900,636 |
| 8a | Enter the smaller of line 4 or line 7c. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions | 8a | 2,231,627 |
| b | Current year minimum tax credit. Enter the smaller of line 4 or line 7a here and on Form 1120, Schedule J, Part I, line 5d (or the applicable line of your return). If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you made an entry on line 7b, go to line 8c. Otherwise, skip line 8c | 8b | 2,018,070 |
| c | Subtract line 8b from line 8a. This is the refundable amount for a corporation electing to accelerate the minimum tax credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return) | 8c | 211,074 |
| 9 | Minimum tax credit carryforward to 2014. Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years | 9 | 30,384,853 |

Instructions

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

Purpose of Form

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

Who Should File

Form 8827 should be filed by corporations that had:

- An AMT liability in 2012,
- A minimum tax credit carryforward from 2012 to 2013, or
- A qualified electric vehicle credit not allowed for 2012 (see the instructions for line 3).

Line 3

Enter any qualified electric vehicle credit not allowed for 2012 solely because of tentative minimum tax limitations.

Line 5

Enter the corporation's 2013 regular income tax liability (as defined in section 26(b)) minus any credits allowed under Chapter 1, Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue

Code (for example, if you are filing Form 1120, subtract any credits on Schedule J, Part I, line 5a, through 5c, from the amount on Schedule J, Part I, line 2).

Line 6

See the 2013 Instructions for Form 4626 to find out if the corporation is treated as a "small corporation" exempt from the AMT for 2013. If the corporation is a "small corporation" exempt from the AMT, see section 38(c)(5) before completing line 6 for special rules that apply to controlled corporate groups, regulated investment companies, and real estate investment trusts.

Line 7b

Round 2 extension property. If the corporation made an election under section 168(k)(4) to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance for certain property for either its first tax year ending after March 31, 2008, its first tax year ending after December 31, 2008, or its first tax year ending after December 31, 2010, the elections continue to apply to round 2 extension property (as defined in section 168(k)(4)(l)), unless the corporation made an election not to apply the section 168(k)(4) election to round 2 extension property for its first tax year ending after December 31, 2010.

For 2013, round 2 extension property generally is long production period property and noncommercial aircraft if acquired after March 31, 2008, and placed in service after December 31, 2011, and before January 1, 2014.

Once made, the elections cannot be revoked without IRS consent.

Round 3 extension property. If the corporation made an election to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance for certain qualified property for either its first tax year ending after March 31, 2008, its first tax year ending after December 31, 2008, or its first tax year ending after December 31, 2010, the election continues to apply to round 3 extension property (as defined in section 168(k)(4)(j)), unless the corporation makes an election not to apply the section 168(k)(4) election to round 3 extension property.

Form **8834**
(Rev. December 2013)
Department of the Treasury
Internal Revenue Service

Qualified Electric Vehicle Credit

OMB No. 1545-1374

▶ **Attach to your tax return.**

▶ **Information about Form 8834 and its instructions is at www.irs.gov/form8834.**

Attachment
Sequence No. **111**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

Caution. This form only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810 for the current year).

| | | | |
|----------|---|-----------|-----------|
| 1 | Qualified electric vehicle passive activity credits allowed for your current tax year (see instructions) | 1 | - |
| 2 | Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return. | 2 | |
| 3 | Credits that reduce regular tax before the qualified electric vehicle credit: | | |
| a | Foreign tax credit | 3a | |
| b | Certain allowable credits (see instructions) | 3b | |
| c | Add lines 3a and 3b | 3c | |
| 4 | Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7 | 4 | |
| 5 | Tentative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 33. Corporations. Enter the amount from Form 4626, line 12. Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. | 5 | |
| 6 | Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7 | 6 | 14 |
| 7 | Qualified electric vehicle credit. Enter the smaller of line 1 or line 6. Report this amount on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 6 is smaller than line 1, see instructions | 7 | d |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form **8834** (Rev. 12-2013)

Qualified Electric Vehicle Credit

OMB No. 1545-1374

▶ **Attach to your tax return.**

▶ **Information about Form 8834 and its instructions is at www.irs.gov/form8834.**

Attachment
 Sequence No. **111**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

Caution. This form only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810 for the current year).

| | | | |
|----------|---|-----------|-----------|
| 1 | Qualified electric vehicle passive activity credits allowed for your current tax year (see instructions) | 1 | - |
| 2 | Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return. | 2 | |
| 3 | Credits that reduce regular tax before the qualified electric vehicle credit: | | |
| a | Foreign tax credit | 3a | |
| b | Certain allowable credits (see instructions) | 3b | |
| c | Add lines 3a and 3b | 3c | |
| 4 | Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7 | 4 | |
| 5 | Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. | 5 | |
| 6 | Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7 | 6 | 5,260,045 |
| 7 | Qualified electric vehicle credit. Enter the smaller of line 1 or line 6. Report this amount on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 6 is smaller than line 1, see instructions ▶ | 7 | d |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form **8834** (Rev. 12-2013)

Form **8835**

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

OMB No. 1545-1362

2013
Attachment
Sequence No. **95**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 8835 and its separate instructions is at www.irs.gov/form8835.

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

| Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004 | | | |
|---|---|---------|-------|
| 1 | Kilowatt-hours produced and sold (see instructions) | × 0.023 | 1 d |
| 2 | Phaseout adjustment (see instructions) | \$ × | 2 |
| 3 | Credit before reduction. Subtract line 2 from line 1 | | 3 d |
| Reduction for government grants, subsidized financing, and other credits: | | | |
| 4 | Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) | | 4 |
| 5 | Total of additions to the capital account for the project for this and all prior tax years | | 5 |
| 6 | Divide line 4 by line 5. Show as a decimal carried to at least 4 places | | 6 . |
| 7 | Multiply line 3 by line 6 | | 7 |
| 8 | Subtract line 7 from line 3 | | 8 d |
| 9 | Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts | | 9 d |
| 10 | Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1f (see instructions) | | 10 23 |
| 11 | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | | 11 |
| 12 | Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1f | | 12 |

| Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005 | | | | | | |
|---|---|---|----------|-----------------------------|-----|----|
| 13 | Electricity produced at qualified facilities using: | (a) Kilowatt-hours produced and sold (see instructions) | (b) Rate | (c) Column (a) × Column (b) | | |
| a | Wind | 13a | | 36 | | |
| b | Closed-loop biomass | 13b | | - | | |
| c | Geothermal | 13c | | d | | |
| d | Solar | 13d | | d | | |
| e | Add column (c) of lines 13a through 13d and enter here (see instructions) | | | | 13e | 39 |
| 14 | Electricity produced at qualified facilities using: | (a) Kilowatt-hours produced and sold (see instructions) | (b) Rate | (c) Column (a) × Column (b) | | |
| a | Open-loop biomass | 14a | | 9 | | |
| b | Small irrigation power | 14b | | - | | |
| c | Landfill gas | 14c | | 12 | | |
| d | Trash | 14d | | - | | |
| e | Hydropower | 14e | | 20 | | |
| f | Marine and hydrokinetic renewables | 14f | | | | |
| g | Add column (c) of lines 14a through 14f and enter here (see instructions) | | | | 14g | 37 |
| 15 | Add lines 13e and 14g | | | | 15 | |
| 16 | Phaseout adjustment (see instructions) | \$ × | | | 16 | |
| 17 | Subtract line 16 from line 15 | | | | 17 | 70 |
| Refined coal produced at a qualified refined coal production facility | | | | | | |
| 18 | Tons produced and sold (see instructions) | × \$6.590 | | | 18 | 6 |
| 19 | Phaseout adjustment (see instructions) | \$ × | | | 19 | |
| 20 | Subtract line 19 from line 18 | | | | 20 | 6 |
| 21 | Reserved | | | | 21 | |
| Indian coal produced at a qualified Indian coal production facility | | | | | | |
| 22 | Tons produced and sold (see instructions) | × \$2.308 | | | 22 | d |
| 23 | Credit before reduction. Add lines 17, 20, and 22 | | | | 23 | d |

**Renewable Electricity, Refined Coal,
and Indian Coal Production Credit**

▶ Attach to your tax return.

▶ Information about Form 8835 and its separate instructions is at www.irs.gov/form8835.

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

| Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004 | | | |
|--|---|---------|-------------------|
| 1 | Kilowatt-hours produced and sold (see instructions) | × 0.023 | 1 d |
| 2 | Phaseout adjustment (see instructions) | \$ × | 2 |
| 3 | Credit before reduction. Subtract line 2 from line 1 | | 3 d |
| Reduction for government grants, subsidized financing, and other credits: | | | |
| 4 | Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) | | 4 |
| 5 | Total of additions to the capital account for the project for this and all prior tax years | | 5 |
| 6 | Divide line 4 by line 5. Show as a decimal carried to at least 4 places | | 6 |
| 7 | Multiply line 3 by line 6 | | 7 |
| 8 | Subtract line 7 from line 3 | | 8 d |
| 9 | Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts | | 9 d |
| 10 | Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1f (see instructions) | | 10 176,338 |
| 11 | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | | 11 |
| 12 | Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1f | | 12 |

| Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005 | | | | | |
|--|---|---|----------|-----------------------------|--------------------|
| 13 | Electricity produced at qualified facilities using: | (a) Kilowatt-hours produced and sold (see instructions) | (b) Rate | (c) Column (a) × Column (b) | |
| a | Wind | 13a | | 810,251 | |
| b | Closed-loop biomass | 13b | | - | |
| c | Geothermal | 13c | | d | |
| d | Solar | 13d | | d | |
| e | Add column (c) of lines 13a through 13d and enter here (see instructions) | | | | 13e 812,767 |
| 14 | Electricity produced at qualified facilities using: | (a) Kilowatt-hours produced and sold (see instructions) | (b) Rate | (c) Column (a) × Column (b) | |
| a | Open-loop biomass | 14a | | 15,997 | |
| b | Small irrigation power | 14b | | - | |
| c | Landfill gas | 14c | | 18,095 | |
| d | Trash | 14d | | - | |
| e | Hydropower | 14e | | 5,887 | |
| f | Marine and hydrokinetic renewables | 14f | | | |
| g | Add column (c) of lines 14a through 14f and enter here (see instructions) | | | | 14g 39,980 |
| 15 | Add lines 13e and 14g | | | | 15 |
| 16 | Phaseout adjustment (see instructions) | \$ × | | | 16 |
| 17 | Subtract line 16 from line 15 | | | | 17 852,747 |
| Refined coal produced at a qualified refined coal production facility | | | | | |
| 18 | Tons produced and sold (see instructions) | × \$6.590 | | | 18 292,924 |
| 19 | Phaseout adjustment (see instructions) | \$ × | | | 19 |
| 20 | Subtract line 19 from line 18 | | | | 20 292,924 |
| 21 | Reserved | | | | 21 |
| Indian coal produced at a qualified Indian coal production facility | | | | | |
| 22 | Tons produced and sold (see instructions) | × \$2.308 | | | 22 d |
| 23 | Credit before reduction. Add lines 17, 20, and 22 | | | | 23 d |

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005 (continued)

| Reduction for government grants, subsidized financing, and other credits: | | | |
|--|--|-----------|------------|
| 24 | Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) | 24 | |
| 25 | Total of additions to the capital account for the project for this and all prior tax years | 25 | |
| 26 | Divide line 24 by line 25. Show as a decimal carried to at least 4 places | 26 | . |
| 27 | Multiply line 23 by the smaller of 1/2 or line 26 | 27 | d |
| 28 | Subtract line 27 from line 23 | 28 | 76 |
| 29 | Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts | 29 | 132 |
| 30 | Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, stop here and report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, stop here and report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, stop here and report the applicable part of this amount on Form 3800, line 1f (see instructions) | 30 | 218 |
| 31 | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | 31 | |
| 32 | Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f | 32 | |

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005 (continued)

| Reduction for government grants, subsidized financing, and other credits: | | | |
|--|--|-----------|-----------|
| 24 | Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) | 24 | |
| 25 | Total of additions to the capital account for the project for this and all prior tax years | 25 | |
| 26 | Divide line 24 by line 25. Show as a decimal carried to at least 4 places | 26 | . |
| 27 | Multiply line 23 by the smaller of 1/2 or line 26 | 27 | d |
| 28 | Subtract line 27 from line 23 | 28 | 1,171,697 |
| 29 | Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts | 29 | 1,472,187 |
| 30 | Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, stop here and report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, stop here and report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, stop here and report the applicable part of this amount on Form 3800, line 1f (see instructions) | 30 | 2,644,031 |
| 31 | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | 31 | |
| 32 | Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f | 32 | |

Form **8844**

Empowerment Zone Employment Credit

OMB No. 1545-1444

2013

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

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

Attachment
Sequence No. **99**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

| | | | |
|----------|--|-----------|--------------|
| 1 | Enter the total qualified wages paid or incurred during calendar year 2013 only (see instructions) | | |
| a | Qualified empowerment zone wages \$ 1,083 × 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 | 1,084 |
| 3 | Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts | 3 | 289 |
| 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 | 1,351 |
| 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** (2013)

Form **8844**

Empowerment Zone Employment Credit

OMB No. 1545-1444

2013

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

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

Attachment
Sequence No. **99**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

| | | | |
|----------|--|-----------|---------------|
| 1 | Enter the total qualified wages paid or incurred during calendar year 2013 only (see instructions) | | |
| a | Qualified empowerment zone wages \$ 327,988 × 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 | 66,239 |
| 3 | Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts | 3 | 3,315 |
| 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 | 69,659 |
| 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** (2013)

Form **8845**

Indian Employment Credit

OMB No. 1545-1417

2013
Attachment
Sequence No. **113**

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.**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

| | | | |
|----------|---|----------|------------|
| 1 | Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year | 1 | 776 |
| 2 | Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0- | 2 | 102 |
| 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 | 50 |
| 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 | 819 |
| 7 | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | 7 | |
| 8 | Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, line 1g | 8 | |

General Instructions

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

Purpose of Form

Employers of American Indians who are qualified employees use Form 8845 to claim the Indian employment credit.

Taxpayers that are not partnerships, S corporations, cooperatives, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1g of Form 3800.

Definitions

Qualified wages means any wages paid or incurred by an employer for services performed by an employee while such employee is a qualified employee (see below). It does not include wages attributable to services rendered during the 1-year period beginning with the day the employee started 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.

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.**

2013
Attachment
Sequence No. **113**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

| | | | |
|----------|---|----------|----------------|
| 1 | Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year | 1 | 215,218 |
| 2 | Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0- | 2 | 19,271 |
| 3 | Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0- | 3 | |
| 4 | Multiply line 3 by 20% (.20). See instructions for the adjustment you must make to salaries and wages | 4 | |
| 5 | Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts | 5 | 2,089 |
| 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 | 41,278 |
| 7 | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | 7 | |
| 8 | Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, line 1g | 8 | |

General Instructions

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

Purpose of Form

Employers of American Indians who are qualified employees use Form 8845 to claim the Indian employment credit.

Taxpayers that are not partnerships, S corporations, cooperatives, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1g of Form 3800.

Definitions

Qualified wages means any wages paid or incurred by an employer for services performed by an employee while such employee is a qualified employee (see below). It does not include wages attributable to services rendered during the 1-year period beginning with the day the employee starts work for the employer if any portion of such wages is used in figuring the work opportunity credit on Form 5884. Wages has the same meaning given in section 51.

Qualified employee health insurance costs means any amount paid or incurred by an employer for health insurance coverage for an employee while the employee is a qualified employee. Do not include amounts paid or incurred for health insurance under a salary reduction 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.

Form **8846**

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

OMB No. 1545-1414

2013

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **98**

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

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

Note. Claim this credit **only** for employer social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

| | | | | |
|----------|---|----------|--------------|--|
| 1 | Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) | 1 | 7,977 | |
| 2 | Tips not subject to the credit provisions (see instructions) | 2 | 4,089 | |
| 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 \$113,700, 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 | 640 | |
| 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 | 8,555 | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2013)

Form **8846**

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

OMB No. 1545-1414

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

2013

Attachment
Sequence No. **98**

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

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

Note. Claim this credit **only** for employer social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

| | | | | |
|----------|---|----------|------------------|--|
| 1 | Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) | 1 | 8,115,931 | |
| 2 | Tips not subject to the credit provisions (see instructions) | 2 | 774,324 | |
| 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 \$113,700, 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 | 43,075 | |
| 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 | 604,089 | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2013)

Form **8864**

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

2013

Attachment Sequence No. **141**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 8864 and its instructions is at www.irs.gov/form8864.

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

| Type of Fuel | | (a) Number of Gallons Sold or Used | (b) Rate | (c) Column (a) x Column (b) |
|--------------|--|---------------------------------------|-------------|--------------------------------|
| 1 | Biodiesel (other than agri-biodiesel) | 1 | \$1.00 | d |
| 2 | Agri-biodiesel | 2 | \$1.00 | d |
| 3 | Renewable diesel | 3 | \$1.00 | - |
| 4 | Biodiesel (other than agri-biodiesel) included in a biodiesel mixture | 4 | \$1.00 | - |
| 5 | Agri-biodiesel included in a biodiesel mixture | 5 | \$1.00 | - |
| 6 | Renewable diesel included in a renewable diesel mixture | 6 | \$1.00 | - |
| 7 | Qualified agri-biodiesel production | 7 | \$.10 | 7 |
| 8 | Add lines 1 through 7. Include this amount in your income for 2013 (see instructions) | | 8 | 11 |
| 9 | Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) | | 9 | 141 |
| 10 | Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 11 | | 10 | 152 |
| 11 | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | | 11 | |
| 12 | Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 11 | | 12 | |

General Instructions

Section references are to the Internal Revenue Code.

What's New

• The biodiesel and renewable diesel fuels credit is scheduled to expire for fuel sold or used after 2013. Do not report this fuel on Form 8864 unless the credit is extended. See www.irs.gov/form8864 for the latest information about this credit.

Purpose of Form

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Biodiesel credit,
- Renewable diesel credit,
- Biodiesel mixture credit,
- Renewable diesel mixture credit, and
- Small agri-biodiesel producer credit.

Definitions and Special Rules

Certification

To claim a credit on lines 1 through 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a

credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a statement with the following information.

- Certificate identification number.
- Total gallons of agri-biodiesel, biodiesel other than agri-biodiesel, or renewable diesel on the certificate.
- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62, 2005-35 I.R.B. 443, or Pub. 510, Excise Taxes, for the model certificate and statement.

Biodiesel

Biodiesel means the monoalkyl esters of long chain fatty acids derived from plant or animal matter which meet the registration requirements for fuels and fuel additives established by the Environmental Protection Agency (EPA) under section 211 of the Clean Air Act, and the requirements of the American Society of Testing and Materials (ASTM) D6751.

Form **8864**

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 8864 and its instructions is at www.irs.gov/form8864.

2013
Attachment
Sequence No. **141**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

| Type of Fuel | | (a) Number of Gallons Sold or Used | (b) Rate | (c) Column (a) x Column (b) |
|--------------|--|--|-------------|--------------------------------|
| 1 | Biodiesel (other than agri-biodiesel) | 1 | \$1.00 | d |
| 2 | Agri-biodiesel | 2 | \$1.00 | d |
| 3 | Renewable diesel | 3 | \$1.00 | - |
| 4 | Biodiesel (other than agri-biodiesel) included in a biodiesel mixture | 4 | \$1.00 | - |
| 5 | Agri-biodiesel included in a biodiesel mixture | 5 | \$1.00 | - |
| 6 | Renewable diesel included in a renewable diesel mixture | 6 | \$1.00 | - |
| 7 | Qualified agri-biodiesel production | 7 | \$.10 | 7,477 |
| 8 | Add lines 1 through 7. Include this amount in your income for 2013 (see instructions) | 8 | | 14,145 |
| 9 | Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) | 9 | | 2,446 |
| 10 | Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 11 | 10 | | 16,591 |
| 11 | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | 11 | | |
| 12 | Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 11 | 12 | | |

General Instructions

Section references are to the Internal Revenue Code.

What's New

• The biodiesel and renewable diesel fuels credit is scheduled to expire for fuel sold or used after 2013. Do not report this fuel on Form 8864 unless the credit is extended. See www.irs.gov/form8864 for the latest information about this credit.

Purpose of Form

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Biodiesel credit,
- Renewable diesel credit,
- Biodiesel mixture credit,
- Renewable diesel mixture credit, and
- Small agri-biodiesel producer credit.

Definitions and Special Rules

Certification

To claim a credit on lines 1 through 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a

credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a statement with the following information.

- Certificate identification number.
- Total gallons of agri-biodiesel, biodiesel other than agri-biodiesel, or renewable diesel on the certificate.
- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62, 2005-35 I.R.B. 443, or Pub. 510, Excise Taxes, for the model certificate and statement.

Biodiesel

Biodiesel means the monoalkyl esters of long chain fatty acids derived from plant or animal matter which meet the registration requirements for fuels and fuel additives established by the Environmental Protection Agency (EPA) under section 211 of the Clean Air Act, and the requirements of the American Society of Testing and Materials (ASTM) D6751.

Form **8869**
 (Rev. December 2013)
 Department of the Treasury
 Internal Revenue Service

OMB No. 1545-1700

Part I Parent S Corporation Making the Election

| | |
|---|--|
| 1a Name of parent Corporation 2013 Line Item Counts (Estimated from SOI Sample) | 2 Employer identification number (EIN) |
| b Number, street, and room or suite no. If a P.O. box, see instructions. | 3 Tax year ending (month and day) |
| c City or town, state, and ZIP code | 4 Service center where last return was filed |
| 5 Name and title of officer or legal representative whom the IRS may call for more information | 6 Telephone number of officer or legal representative |

Part II Subsidiary Corporation for Which Election is Made (For additional subsidiaries, see instructions.)

| | |
|---|---|
| 7a Name of subsidiary 67 | 8 EIN (if any) 67 |
| b Number, street, and room or suite no. If a P.O. box, see instructions. | 9 Date incorporated 67 |
| c City or town, state, and ZIP code | 10 State of incorporation 67 |
| 11 Date election is to take effect (month, day, year) (see instructions) 67 | |
| 12 Did the subsidiary previously file a federal income tax return? If "Yes," complete lines 13a , 13b , and 13c 46 <input type="checkbox"/> Yes <input type="checkbox"/> No *21 | |
| 13a Service center where last return was filed | 13b Tax year ending date of last return (month, day, year) ▶ |
| 13c Check type of return filed 1120S 29 OTHER 16 d | |
| 14 Is this election being made in combination with a section 368(a)(1)(F) reorganization described in Rev. Rul. 2008-18, where the subsidiary was an S corporation immediately before the election and a newly formed holding company will be the subsidiary's parent? 8 <input type="checkbox"/> Yes <input type="checkbox"/> No 59 | |
| 15 Was the subsidiary's last return filed as part of a consolidated return? If "Yes," complete lines 16a , 16b , and 16c 16 <input type="checkbox"/> Yes <input type="checkbox"/> No 51 | |
| 16a Name of common parent 67 | 16b EIN of common parent 47 |
| 16c Service center where consolidated return was filed | |

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

| | | |
|---|----------------|---------------|
| Signature of officer of parent corporation ▶ | Title ▶ | Date ▶ |
|---|----------------|---------------|

General Instructions

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

Future Developments

For the latest information about developments related to Form 8869 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8869.

Purpose of Form

A parent S corporation uses Form 8869 to elect to treat one or more of its eligible subsidiaries as a qualified subchapter S subsidiary (QSub).

The QSub election results in a deemed liquidation of the subsidiary into the parent. Following the deemed liquidation, the QSub is not treated as a separate corporation and all of the subsidiary's assets, liabilities, and items of income, deduction, and credit are treated as those of the parent.

CAUTION *Because the liquidation is a deemed liquidation, do not file Form 966, Corporate Dissolution or Liquidation. However, a final return for the subsidiary may have to be filed if it was a separate corporation prior to the date of the deemed liquidation. No final return is required if this election is being made pursuant to a reorganization under section 368(a)(1)(F) and Rev. Rul. 2008-18. See Rev. Rul. 2008-18, 2008-13 I.R.B. 674, for details.*

Eligible Subsidiary

An eligible subsidiary is a domestic corporation whose stock is owned 100% by an S corporation and is not one of the following ineligible corporations.

- A bank or thrift institution that uses the reserve method of accounting for bad debts under section 585.
- An insurance company subject to tax under subchapter L of the Code.
- A corporation that has elected to be treated as a possessions corporation under section 936.
- A domestic international sales corporation (DISC) or former DISC. See sections 1361(b)(3), 1362(f), and their related regulations for additional information.

When To Make the Election

The parent S corporation can make the QSub election at any time during the tax year. However, the requested effective date of the QSub election generally cannot be more than:

1. Twelve months after the date the election is filed, or
2. Two months and 15 days before the date the election is filed.

An election filed more than 12 months before the requested effective date will be made effective 12 months after the date it is filed. An election filed more than two months and 15 days after the requested effective date generally is late and will be made effective two months and 15 days before the date it is filed. However, an election filed more than two months and 15 days after the requested effective date will be accepted as timely filed if the corporation can show that the failure to file on time was due to reasonable cause.

To request relief for a late election, the corporation generally must request a private letter ruling and pay a user fee in accordance with Rev. Proc. 2014-1, 2014-1 I.R.B. 1 (or its successor). However, relief from the ruling and user fee requirements is available. See Rev. Proc. 2013-30, 2013-36 I.R.B. 173, for details.

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Form **8874**
 (Rev. December 2012)
 Department of the Treasury
 Internal Revenue Service

New Markets Credit

OMB No. 1545-1804

▶ Attach to your tax return.

▶ Information about Form 8874 and its instructions is at www.irs.gov/form8874.

Attachment
 Sequence No. **127**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

| (a) Name and address of the qualified community development entity (CDE) | (b) Employer identification number of CDE | (c) Date of initial investment | (d) Amount of qualified equity investment | (e) Credit rate | (f) Credit ((d) x (e)) |
|--|---|--------------------------------------|---|-----------------------|---------------------------|
| 1 | | | | % | 66 |
| | | | | % | |
| | | | | % | |
| | | | | % | |
| | | | | % | |
| | | | | % | |
| | | | | % | |
| | | | | % | |
| 2 New markets credit from partnerships and S corporations | | | | | 75 |
| 3 Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1i | | | | | 124 |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 31663N

Form **8874** (Rev. 12-2012)

Form **8874**
 (Rev. December 2012)
 Department of the Treasury
 Internal Revenue Service

New Markets Credit

OMB No. 1545-1804

▶ Attach to your tax return.

▶ Information about Form 8874 and its instructions is at www.irs.gov/form8874.

Attachment
 Sequence No. **127**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

| (a) Name and address of the qualified community development entity (CDE) | (b) Employer identification number of CDE | (c) Date of initial investment | (d) Amount of qualified equity investment | (e) Credit rate | (f) Credit ((d) x (e)) |
|--|---|--------------------------------------|---|-----------------------|---------------------------|
| 1 | | | | % | 739,794 |
| | | | | % | |
| | | | | % | |
| | | | | % | |
| | | | | % | |
| | | | | % | |
| | | | | % | |
| 2 New markets credit from partnerships and S corporations | | | | | 658,837 |
| 3 Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1i | | | | | 1,380,288 |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 31663N

Form **8874** (Rev. 12-2012)

Form **8881**
 (Rev. December 2013)
 Department of the Treasury
 Internal Revenue Service

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

OMB No. 1545-1810

▶ **Attach to your tax return.**

▶ **Information about Form 8881 and its instructions is at www.irs.gov/form8881.**

Attachment
 Sequence No. **130**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

| | | | | | |
|----------|--|----------|------------|--|--|
| 1 | Qualified startup costs incurred during the tax year. Do not enter more than \$1,000. | 1 | d | | |
| 2 | Enter one-half of line 1 | 2 | d | | |
| 3 | Credit for small employer pension plan startup costs from partnerships and S corporations | 3 | d | | |
| 4 | Add lines 2 and 3 | 4 | 766 | | |
| 5 | Enter the smaller of line 4 or \$500 . Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1j | 5 | 766 | | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 33435N

Form **8881** (Rev. 12-2013)

Form **8881**
 (Rev. December 2013)
 Department of the Treasury
 Internal Revenue Service

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

OMB No. 1545-1810

▶ **Attach to your tax return.**

▶ **Information about Form 8881 and its instructions is at www.irs.gov/form8881.**

Attachment
 Sequence No. **130**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

| | | | | |
|---|----------|----------|------------|--|
| 1 Qualified startup costs incurred during the tax year. Do not enter more than \$1,000. | 1 | d | | |
| 2 Enter one-half of line 1 | 2 | | d | |
| 3 Credit for small employer pension plan startup costs from partnerships and S corporations | 3 | | d | |
| 4 Add lines 2 and 3 | 4 | | 469 | |
| 5 Enter the smaller of line 4 or \$500 . Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1j | 5 | | 469 | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 33435N

Form **8881** (Rev. 12-2013)

Form **8882**

(Rev. December 2013)

Credit for Employer-Provided Childcare Facilities and Services

OMB No. 1545-1809

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 8882 and its instructions is at www.irs.gov/form8882.

Attachment
Sequence No. **131**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

| | | | | | |
|--|---|-----|--|--|-----|
| 1 Qualified childcare facility expenditures paid or incurred | 1 | 178 | | | |
| 2 Enter 25% (.25) of line 1 | 2 | | | | 178 |
| 3 Qualified childcare resource and referral expenditures paid or incurred | 3 | 39 | | | |
| 4 Enter 10% (.10) of line 3 | 4 | | | | 39 |
| 5 Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts | 5 | | | | 10 |
| 6 Add lines 2, 4, and 5 | 6 | | | | 205 |
| 7 Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1k | 7 | | | | 205 |
| 8 Amount allocated to beneficiaries of the estate or trust (see instructions) | 8 | | | | |
| 9 Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, line 1k | 9 | | | | |

General Instructions

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

Purpose of Form

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

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

How To Figure the Credit

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

Qualified childcare expenditures are amounts paid or incurred:

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

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

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

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

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

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

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

Form **8882**
(Rev. December 2013)

Credit for Employer-Provided Childcare Facilities and Services

OMB No. 1545-1809

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **131**

▶ **Information about Form 8882 and its instructions is at www.irs.gov/form8882.**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI sample)

| | | | | |
|--|----------|---------|----------|--------|
| 1 Qualified childcare facility expenditures paid or incurred | 1 | 161,211 | | |
| 2 Enter 25% (.25) of line 1 | | | 2 | 40,303 |
| 3 Qualified childcare resource and referral expenditures paid or incurred | 3 | 7,026 | | |
| 4 Enter 10% (.10) of line 3 | | | 4 | 703 |
| 5 Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts | | | 5 | 277 |
| 6 Add lines 2, 4, and 5 | | | 6 | 41,283 |
| 7 Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1k | | | 7 | 16,067 |
| 8 Amount allocated to beneficiaries of the estate or trust (see instructions) | | | 8 | |
| 9 Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, line 1k | | | 9 | |

General Instructions

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

Purpose of Form

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

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

How To Figure the Credit

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

Qualified childcare expenditures are amounts paid or incurred:

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

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

- Under a contract with a qualified childcare facility to provide childcare services to employees of the taxpayer.
- Note.** Any expenses for childcare included in qualified childcare facility expenditures may not exceed the fair market value of such care.

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

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

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

Form **8896**

Low Sulfur Diesel Fuel Production Credit

OMB No. 1545-1914

(Rev. December 2013)
Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Information about Form 8896 and its instructions is at www.irs.gov/form8896.**

Attachment
Sequence No. **142**

Name(s) shown on return

| | | Identifying number | | |
|-----------|--|--------------------|----------|--|
| 1 | Low sulfur diesel fuel produced (in gallons) | 1 | | |
| 2 | Multiply line 1 by \$.05 | 2 | d | |
| 3 | Qualified costs limitation (see instructions) | 3 | d | |
| 4 | Total low sulfur diesel fuel production credits allowed for all prior tax years | 4 | | |
| 5 | Subtract line 4 from line 3 | 5 | d | |
| 6 | Enter the smaller of line 5 or line 2 | 6 | d | |
| 7 | Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives | 7 | - | |
| 8 | Add lines 6 and 7. Cooperatives, go to line 9. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1m | 8 | d | |
| 9 | Amount allocated to patrons of the cooperative (see instructions) | 9 | | |
| 10 | Cooperatives, subtract line 9 from line 8. Report this amount on Form 3800, line 1m | 10 | | |

General Instructions

Section references are to the Internal Revenue Code.

Future Developments

For the latest information about developments related to Form 8896 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8896.

Purpose of Form

Use Form 8896 to claim the low sulfur diesel fuel production credit.

The credit generally is 5 cents for every gallon of low sulfur diesel fuel produced by a qualified small business refiner during the tax year. However, the total credits allowed for all tax years cannot be more than the refiner's qualified costs limitation on line 3. This credit is part of the general business credit.

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

Definitions

Low Sulfur Diesel Fuel

This is diesel fuel with a sulfur content of 15 parts per million or less.

Small Business Refiner

A small business refiner generally is a refiner of crude oil with an average daily domestic refinery run or average retained production for all facilities that did not exceed 205,000 barrels for the 1-year period ending on December 31, 2002. To figure the average daily domestic refinery run or retained production, only include refineries that were refineries of the refiner or a related person (within the meaning of section 613A(d)(3)) on April 1, 2003. However, a refiner is not a small business refiner for a tax year if more than 1,500 individuals are engaged in the refinery operations of the business on any day during the tax year.

Qualified Costs

For each facility, qualified costs are costs paid or incurred to comply with the highway diesel fuel sulfur control requirements of the Environmental Protection Agency (EPA) during the period beginning January 1, 2003, and ending on the earlier of:

- The date 1 year after the date on which the refiner must comply with these EPA requirements with respect to such facility or
- December 31, 2009.

Qualified costs include costs for the construction of new process operation units or the dismantling and reconstruction of existing process units to be used in the production of low sulfur diesel fuel, associated adjacent or offsite equipment (including tankage, catalyst, and power supply), engineering, construction period interest, and site work.

In addition, the small business refiner must obtain certification from the IRS (which will consult with the EPA) that the taxpayer's qualified costs will result in compliance with the applicable EPA regulations. This certification must be obtained not later than June 29, 2008, or, if later, the date that is 30 months after the first day of the first tax year in which the credit is determined. For details, see Rev. Proc. 2007-69, 2007-49 I.R.B. 1137, available at www.irs.gov/irb/2007-49_IRB/ar14.html.



Unless you elect not to take this credit, your deductions will be reduced by the amount of your credit. For details, see section 280C(d).

Additional Information

For more information, see section 45H.

Specific Instructions

Use lines 1 through 6 to figure any low sulfur diesel fuel production credit from your own trade or business.

Line 1

Enter the number of gallons of diesel fuel produced with a sulfur content of 15 parts per million or less.

Line 3

On line 3, enter 25% of the qualified costs (defined earlier) for the facility that produced the fuel reported on line 1 if your average daily domestic refinery runs were not more than 155,000 barrels for the 1-year period ending on December 31, 2002. If your average daily domestic refinery runs were more than 155,000 barrels, the 25% is reduced (but not below zero) by multiplying it by 1 minus your excess over 155,000 barrels divided by 50,000 barrels.

Low Sulfur Diesel Fuel Production Credit

OMB No. 1545-1914

▶ **Attach to your tax return.**

▶ **Information about Form 8896 and its instructions is at www.irs.gov/form8896.**

Attachment
Sequence No. **142**

Name(s) shown on return

| Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample) | | Identifying number | |
|---|--|---------------------------|----------|
| 1 | Low sulfur diesel fuel produced (in gallons) | 1 | |
| 2 | Multiply line 1 by \$.05 | 2 | d |
| 3 | Qualified costs limitation (see instructions) | 3 | d |
| 4 | Total low sulfur diesel fuel production credits allowed for all prior tax years | 4 | |
| 5 | Subtract line 4 from line 3 | 5 | d |
| 6 | Enter the smaller of line 5 or line 2 | 6 | d |
| 7 | Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives | 7 | - |
| 8 | Add lines 6 and 7. Cooperatives, go to line 9. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1m | 8 | d |
| 9 | Amount allocated to patrons of the cooperative (see instructions) | 9 | |
| 10 | Cooperatives, subtract line 9 from line 8. Report this amount on Form 3800, line 1m | 10 | |

General Instructions

Section references are to the Internal Revenue Code.

Future Developments

For the latest information about developments related to Form 8896 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8896.

Purpose of Form

Use Form 8896 to claim the low sulfur diesel fuel production credit.

The credit generally is 5 cents for every gallon of low sulfur diesel fuel produced by a qualified small business refiner during the tax year. However, the total credits allowed for all tax years cannot be more than the refiner's qualified costs limitation on line 3. This credit is part of the general business credit.

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

Definitions

Low Sulfur Diesel Fuel

This is diesel fuel with a sulfur content of 15 parts per million or less.

Small Business Refiner

A small business refiner generally is a refiner of crude oil with an average daily domestic refinery run or average retained production for all facilities that did not exceed 205,000 barrels for the 1-year period ending on December 31, 2002. To figure the average daily domestic refinery run or retained production, only include refineries that were refineries of the refiner or a related person (within the meaning of section 613A(d)(3)) on April 1, 2003. However, a refiner is not a small business refiner for a tax year if more than 1,500 individuals are engaged in the refinery operations of the business on any day during the tax year.

Qualified Costs

For each facility, qualified costs are costs paid or incurred to comply with the highway diesel fuel sulfur control requirements of the Environmental Protection Agency (EPA) during the period beginning January 1, 2003, and ending on the earlier of:

- The date 1 year after the date on which the refiner must comply with these EPA requirements with respect to such facility or
- December 31, 2009.

Qualified costs include costs for the construction of new process operation units or the dismantling and reconstruction of existing process units to be used in the production of low sulfur diesel fuel, associated adjacent or offsite equipment (including tankage, catalyst, and power supply), engineering, construction period interest, and site work.

In addition, the small business refiner must obtain certification from the IRS (which will consult with the EPA) that the taxpayer's qualified costs will result in compliance with the applicable EPA regulations. This certification must be obtained not later than June 29, 2008, or, if later, the date that is 30 months after the first day of the first tax year in which the credit is determined. For details, see Rev. Proc. 2007-69, 2007-49 I.R.B. 1137, available at www.irs.gov/irb/2007-49_IRB/ar14.html.



Unless you elect not to take this credit, your deductions will be reduced by the amount of your credit. For details, see section 280C(d).

Additional Information

For more information, see section 45H.

Specific Instructions

Use lines 1 through 6 to figure any low sulfur diesel fuel production credit from your own trade or business.

Line 1

Enter the number of gallons of diesel fuel produced with a sulfur content of 15 parts per million or less.

Line 3

On line 3, enter 25% of the qualified costs (defined earlier) for the facility that produced the fuel reported on line 1 if your average daily domestic refinery runs were not more than 155,000 barrels for the 1-year period ending on December 31, 2002. If your average daily domestic refinery runs were more than 155,000 barrels, the 25% is reduced (but not below zero) by multiplying it by 1 minus your excess over 155,000 barrels divided by 50,000 barrels.

Domestic Production Activities Deduction

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

Name(s) as shown on return

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

| | | (a) Oil-related production activities | (b) All activities |
|--|---|--|-----------------------|
| Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities. | | | |
| 1 | Domestic production gross receipts (DPGR) | | 48,151 |
| 2 | Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 | | 22,484 |
| 3 | Enter deductions and losses allocable to DPGR (see instructions) | | 22,310 |
| 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 | | 21,093 |
| 5 | Add lines 2 through 4 | | 47,419 |
| 6 | Subtract line 5 from line 1 | | |
| 7 | Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) | | 1,784 |
| 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 | 1,056 | |
| 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 | | 46,392 |
| 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) | | 45,230 |
| 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 | | 43,872 |
| 13 | Enter 9% of line 12 | | 43,592 |
| 14a | Enter the smaller of line 10a or line 12 | 731 | |
| 14b | Reduction for oil-related qualified production activities income. Multiply line 14a by 3% | | 101 |
| 15 | Subtract line 14b from line 13 | | 43,729 |
| 16 | Form W-2 wages (see instructions) | | 42,785 |
| 17 | Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) | | 1,818 |
| 18 | Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20 | | |
| 19 | Amount allocated to beneficiaries of the estate or trust (see instructions) | | |
| 20 | Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18 | | |
| 21 | Form W-2 wage limitation. Enter 50% of line 20 | | |
| 22 | Enter the smaller of line 15 or line 21 | | 43,580 |
| 23 | Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 | | 7,010 |
| 24 | Expanded affiliated group allocation (see instructions) | | 297 |
| 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 | | 47,846 |

Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment
Sequence No. **143**

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

Name(s) as shown on return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

| | | (a) Oil-related production activities | (b) All activities |
|--|---|--|-----------------------|
| Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities. | | | |
| 1 | Domestic production gross receipts (DPGR) | | 4,389,232,850 |
| 2 | Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 | | 3,097,931,940 |
| 3 | Enter deductions and losses allocable to DPGR (see instructions) | | 810,764,869 |
| 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 | | 71,386,453 |
| 5 | Add lines 2 through 4 | | 3,980,824,255 |
| 6 | Subtract line 5 from line 1 | | |
| 7 | Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) | | 24,755,724 |
| 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 | 21,326,445 | |
| 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 | | 431,237,674 |
| 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) | | 775,175,687 |
| 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 | | 378,110,866 |
| 13 | Enter 9% of line 12 | | 34,028,823 |
| 14a | Enter the smaller of line 10a or line 12 | 20,482,548 | |
| 14b | Reduction for oil-related qualified production activities income. Multiply line 14a by 3% | | 59,261 |
| 15 | Subtract line 14b from line 13 | | 33,441,823 |
| 16 | Form W-2 wages (see instructions) | | 541,672,627 |
| 17 | Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) | | 11,579,800 |
| 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 | | 32,992,891 |
| 23 | Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 | | 101,440 |
| 24 | Expanded affiliated group allocation (see instructions) | | 592,809 |
| 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 | | 33,933,968 |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

Form **8910**

Alternative Motor Vehicle Credit

OMB No. 1545-1998

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 8910 and its separate instructions is at www.irs.gov/form8910.

2013
Attachment
Sequence No. **152**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

Note.

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.

| | | (a) Vehicle 1 | (b) Vehicle 2 |
|----------|--|---------------|---------------|
| 1 | Year, make, and model of vehicle | | |
| 2 | Vehicle identification number (see instructions) | | |
| 3 | Enter date vehicle was placed in service (MM/DD/YYYY) | / / | / / |
| 4 | Tentative credit (see instructions for amount to enter) | 75 | |

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

Part II Credit for Business/Investment Use Part of Vehicle

| | | | | | |
|----------|---|--|---|------------|-----------|
| 5 | Business/investment use percentage (see instructions) | | % | | % |
| 6 | Multiply line 4 by line 5 | | | | |
| 7 | Add columns (a) and (b) on line 6 | | | *65 | |
| 8 | Alternative motor vehicle credit from partnerships and S corporations | | | d | |
| 9 | Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, line 1r | | | | 68 |

Part III Credit for Personal Use Part of Vehicle

| | | | | | |
|-----------|---|-----------|--|--|--|
| 10 | If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4 | 10 | | | |
| 11 | Add columns (a) and (b) on line 10 | | | | |
| 12 | Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 | | | | |
| 13 | Personal credits from Form 1040 or 1040NR (see instructions) | | | | |
| 14 | Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit | | | | |
| 15 | Personal use part of credit. Enter the smaller of line 11 or line 14 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions | | | | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2013)

Form **8910**

Alternative Motor Vehicle Credit

OMB No. 1545-1998

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Information about Form 8910 and its separate instructions is at www.irs.gov/form8910.**

2013
Attachment
Sequence No. **152**

Name(s) shown on return

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

Note.

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.

| | | (a) Vehicle 1 | (b) Vehicle 2 |
|----------|--|----------------|---------------|
| 1 | Year, make, and model of vehicle | 1 | |
| 2 | Vehicle identification number (see instructions) | 2 | |
| 3 | Enter date vehicle was placed in service (MM/DD/YYYY) | 3 / / | / / |
| 4 | Tentative credit (see instructions for amount to enter) | 4 8,921 | |

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

Part II Credit for Business/Investment Use Part of Vehicle

| | | | | |
|----------|---|----------|-------|---|
| 5 | Business/investment use percentage (see instructions) | 5 | % | % |
| 6 | Multiply line 4 by line 5 | 6 | | |
| 7 | Add columns (a) and (b) on line 6 | 7 | 2,620 | |
| 8 | Alternative motor vehicle credit from partnerships and S corporations | 8 | d | |
| 9 | Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, line 1r | 9 | 2,625 | |

Part III Credit for Personal Use Part of Vehicle

| | | | | |
|-----------|---|-----------|--|--|
| 10 | If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4 | 10 | | |
| 11 | Add columns (a) and (b) on line 10 | 11 | | |
| 12 | Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 | 12 | | |
| 13 | Personal credits from Form 1040 or 1040NR (see instructions) | 13 | | |
| 14 | Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit | 14 | | |
| 15 | Personal use part of credit. Enter the smaller of line 11 or line 14 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions | 15 | | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2013)

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.

2013
Attachment
Sequence No. **151**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

Part I Total Cost of Refueling Property

| | | | |
|----------|---|----------|------------|
| 1 | Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions) | 1 | 108 |
|----------|---|----------|------------|

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

| | | | |
|----------|---|----------|------------|
| 2 | Business/investment use part (see instructions) | 2 | 109 |
| 3 | Section 179 expense deduction (see instructions) | 3 | d |
| 4 | Subtract line 3 from line 2 | 4 | |
| 5 | Multiply line 4 by 30% (.30) | 5 | |
| 6 | Maximum business/investment use part of credit (see instructions) | 6 | 108 |
| 7 | Enter the smaller of line 5 or line 6. | 7 | |
| 8 | Alternative fuel vehicle refueling property credit from partnerships and S corporations. | 8 | 10 |
| 9 | Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, line 1s | 9 | 117 |

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 | Certain allowable credits (see instructions) | 15b | |
| c | Add lines 15a and 15b | 15c | |
| 16 | Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9 | 16 | |
| 17 | Tentative minimum tax (see instructions): • 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** (2013)

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.**

2013
Attachment
Sequence No. **151**

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

Part I Total Cost of Refueling Property

| | | | |
|----------|---|----------|----------------|
| 1 | Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions) | 1 | 137,998 |
|----------|---|----------|----------------|

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

| | | | |
|----------|---|----------|----------------|
| 2 | Business/investment use part (see instructions) | 2 | 138,027 |
| 3 | Section 179 expense deduction (see instructions) | 3 | d |
| 4 | Subtract line 3 from line 2 | 4 | |
| 5 | Multiply line 4 by 30% (.30) | 5 | |
| 6 | Maximum business/investment use part of credit (see instructions) | 6 | 9,805 |
| 7 | Enter the smaller of line 5 or line 6. | 7 | |
| 8 | Alternative fuel vehicle refueling property credit from partnerships and S corporations. | 8 | 600 |
| 9 | Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, line 1s | 9 | 9,309 |

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 Certain allowable credits (see instructions) | 15b | |
| c | Add lines 15a and 15b | 15c | |
| 16 | Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9 | 16 | |
| 17 | Tentative minimum tax (see instructions): • 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** (2013)

Form **8916**
 (Rev. December 2008)
 Department of the Treasury
 Internal Revenue Service

Reconciliation of Schedule M-3 Taxable Income with Tax Return Taxable Income for Mixed Groups

OMB No. 1545-2062

▶ Attach to Schedule M-3 for Forms 1120, 1120-L, or 1120-PC.

| | |
|---|--------------------------------|
| Name of common parent Corporation 2013 Line Item Counts (Estimated from SOI Sample) | Employer identification number |
|---|--------------------------------|

| | | | | |
|---|--------------|--------------|--|--|
| 1 Enter the tax reconciliation amount from the applicable line of Schedule M-3 (see instructions) | 1 | 1,121 | | |
| 2a Life/non-life loss limitation amount | 2a | 59 | | |
| b Limitation on non-insurance losses (Form 1120-L, page 1, line 25) | 2b | d | | |
| c Amount subtracted from policyholders surplus account (Form 1120-L, page 1, line 26) | 2c | d | | |
| d (1) Non-life capital loss limitation | 2d(1) | 93 | | |
| (2) Life capital loss limitation | 2d(2) | 9 | | |
| e (1) Non-life charitable deduction limitation | 2e(1) | 188 | | |
| (2) Life charitable deduction limitation | 2e(2) | 12 | | |
| f (1) Non-life dual consolidated loss amount disallowed | 2f(1) | 7 | | |
| (2) Life dual consolidated loss amount disallowed | 2f(2) | d | | |
| 3 Combine lines 1 through 2f(2) | 3 | 1,121 | | |
| 4a (1) Non-life net operating loss deduction | 4a(1) | 418 | | |
| (2) Life operations loss deduction | 4a(2) | 35 | | |
| b (1) Non-life dividends received deduction | 4b(1) | 672 | | |
| (2) Life dividends received deduction | 4b(2) | 128 | | |
| c (1) Non-life capital loss carryforward used | 4c(1) | 89 | | |
| (2) Life capital loss carryforward used | 4c(2) | 19 | | |
| d (1) Non-life charitable deduction carryforward used | 4d(1) | d | | |
| (2) Life charitable deduction carryforward used | 4d(2) | d | | |
| e Small life insurance company deduction (Form 1120-L, page 1, line 23) | 4e | 24 | | |
| 5 Add lines 4a(1) through 4e | 5 | 877 | | |
| 6 Subtract line 5 from line 3 | 6 | 1,013 | | |
| 7 Other adjustments to reconcile to taxable income on tax return (attach schedule) | 7 | 66 | | |
| 8 Total. Combine lines 6 and 7. This amount must equal the amount reported on the "Taxable income" line of the consolidated Form 1120, Form 1120-L, or Form 1120-PC (see instructions) | 8 | 717 | | |

For Paperwork Reduction Act Notice, see page 2.

Cat. No. 37727E

Form **8916** (Rev. 12-2008)

**Reconciliation of Schedule M-3 Taxable Income
 with Tax Return Taxable Income for Mixed Groups**

▶ Attach to Schedule M-3 for Forms 1120, 1120-L, or 1120-PC.

| | |
|--|--------------------------------|
| Name of common parent Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample) | Employer identification number |
|--|--------------------------------|

| | | | | |
|---|--------------|--------------------|--|--|
| 1 Enter the tax reconciliation amount from the applicable line of Schedule M-3 (see instructions) | 1 | 497,036,042 | | |
| 2a Life/non-life loss limitation amount | 2a | 4,085,631 | | |
| b Limitation on non-insurance losses (Form 1120-L, page 1, line 25) | 2b | d | | |
| c Amount subtracted from policyholders surplus account (Form 1120-L, page 1, line 26) | 2c | d | | |
| d (1) Non-life capital loss limitation | 2d(1) | 5,525,117 | | |
| (2) Life capital loss limitation | 2d(2) | 78,991 | | |
| e (1) Non-life charitable deduction limitation | 2e(1) | 650,218 | | |
| (2) Life charitable deduction limitation | 2e(2) | 5,441 | | |
| f (1) Non-life dual consolidated loss amount disallowed | 2f(1) | 8,639 | | |
| (2) Life dual consolidated loss amount disallowed | 2f(2) | d | | |
| 3 Combine lines 1 through 2f(2) | 3 | 507,474,442 | | |
| 4a (1) Non-life net operating loss deduction | 4a(1) | 65,922,041 | | |
| (2) Life operations loss deduction | 4a(2) | 5,175,876 | | |
| b (1) Non-life dividends received deduction | 4b(1) | 10,077,827 | | |
| (2) Life dividends received deduction | 4b(2) | 2,749,979 | | |
| c (1) Non-life capital loss carryforward used | 4c(1) | 2,110,205 | | |
| (2) Life capital loss carryforward used | 4c(2) | 10,864,109 | | |
| d (1) Non-life charitable deduction carryforward used | 4d(1) | d | | |
| (2) Life charitable deduction carryforward used | 4d(2) | d | | |
| e Small life insurance company deduction (Form 1120-L, page 1, line 23) | 4e | 24,015 | | |
| 5 Add lines 4a(1) through 4e | 5 | 97,194,249 | | |
| 6 Subtract line 5 from line 3 | 6 | 410,280,193 | | |
| 7 Other adjustments to reconcile to taxable income on tax return (attach schedule) | 7 | 8,916,770 | | |
| 8 Total. Combine lines 6 and 7. This amount must equal the amount reported on the "Taxable income" line of the consolidated Form 1120, Form 1120-L, or Form 1120-PC (see instructions) | 8 | 468,058,988 | | |

Form **8916-A**

Supplemental Attachment to Schedule M-3

OMB No. 1545-2061

2013

Department of the Treasury
Internal Revenue Service

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
▶ Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

Name of common parent

Employer identification number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

| Cost of Goods Sold Items | (a) Expense per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Deduction per Tax Return |
|---|--|--------------------------------|--------------------------------|------------------------------------|
| 1 Amounts attributable to cost flow assumptions | | | | |
| 2 Amounts attributable to: | | | | |
| a Stock option expense | | | | |
| b Other equity based compensation | | | | |
| c Meals and entertainment | | | | |
| d Parachute payments | | | | |
| e Compensation with section 162(m) limitation | | | | |
| f Pension and profit sharing | | | | |
| g Other post-retirement benefits | | | | |
| h Deferred compensation | | | | |
| i Reserved | | | | |
| j Amortization | | | | |
| k Depletion | | | | |
| l Depreciation | | | | |
| m Corporate owned life insurance premiums | | | | |
| n Other section 263A costs | | | | |
| 3 Inventory shrinkage accruals | | | | |
| 4 Excess inventory and obsolescence reserves | | | | |
| 5 Lower of cost or market write-downs | | | | |
| 6 Other items with differences (attach statement) | | | | |
| 7 Other items with no differences | | | | |
| 8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions | | | | |

Form **8916-A**

Supplemental Attachment to Schedule M-3

OMB No. 1545-2061

Department of the Treasury
Internal Revenue Service

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
▶ Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

2013

Name of common parent

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

| Cost of Goods Sold Items | (a) Expense per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Deduction per Tax Return |
|---|--|--------------------------------|--------------------------------|------------------------------------|
| 1 Amounts attributable to cost flow assumptions | | | | |
| 2 Amounts attributable to: | | | | |
| a Stock option expense | | | | |
| b Other equity based compensation | | | | |
| c Meals and entertainment | | | | |
| d Parachute payments | | | | |
| e Compensation with section 162(m) limitation | | | | |
| f Pension and profit sharing | | | | |
| g Other post-retirement benefits | | | | |
| h Deferred compensation | | | | |
| i Reserved | | | | |
| j Amortization | | | | |
| k Depletion | | | | |
| l Depreciation | | | | |
| m Corporate owned life insurance premiums | | | | |
| n Other section 263A costs | | | | |
| 3 Inventory shrinkage accruals | | | | |
| 4 Excess inventory and obsolescence reserves | | | | |
| 5 Lower of cost or market write-downs | | | | |
| 6 Other items with differences (attach statement) | | | | |
| 7 Other items with no differences | | | | |
| 8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions | | | | |

Part II Interest Income

| | Interest Income Item | (a) Income (Loss) per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Income (Loss) per Tax Return |
|-----------|---|--|--------------------------------|--------------------------------|--|
| 1 | Tax-exempt interest income | 11,816 | 291 | 11,948 | |
| 2 | Interest income from hybrid securities | 109 | 19 | 34 | 78 |
| 3 | Sale/lease interest income | 159 | 86 | 9 | 148 |
| 4a | Intercompany interest income — From outside tax affiliated group | 2,186 | 191 | 315 | 2,385 |
| 4b | Intercompany interest income — From tax affiliated group | 2,674 | 231 | 280 | 2,724 |
| 5 | Other interest income | 62,342 | 7,957 | 2,092 | 62,702 |
| 6 | Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions. | 65,191 | 8,357 | 13,701 | 63,787 |

Part III Interest Expense

| | Interest Expense Item | (a) Expense per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Deduction per Tax Return |
|-----------|--|--|--------------------------------|--------------------------------|---------------------------------|
| 1 | Interest expense from hybrid securities | 143 | 38 | 44 | 119 |
| 2 | Lease/purchase interest expense | 731 | 240 | 29 | 653 |
| 3a | Intercompany interest expense — Paid to outside tax affiliated group | 2,898 | 1,586 | 130 | 2,364 |
| 3b | Intercompany interest expense — Paid to tax affiliated group | 2,971 | 804 | 193 | 2,743 |
| 4 | Other interest expense | 65,711 | 11,481 | 5,805 | 65,228 |
| 5 | Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions. | 67,755 | 13,530 | 6,090 | 66,775 |

Form **8916-A** (2013)

Part II Interest Income

| | Interest Income Item | (a) Income (Loss) per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Income (Loss) per Tax Return |
|-----------|---|--|--------------------------------|--------------------------------|--|
| 1 | Tax-exempt interest income | 27,935,107 | -115,528 | -27,801,841 | |
| 2 | Interest income from hybrid securities | 1,701,492 | 15,334 | -1,545,165 | 171,621 |
| 3 | Sale/lease interest income | 3,080,626 | -1,200,805 | -25,278 | 1,854,547 |
| 4a | Intercompany interest income — From outside tax affiliated group | 19,277,196 | 2,042,355 | -158,683 | 21,160,229 |
| 4b | Intercompany interest income — From tax affiliated group | 89,330,169 | -2,172,448 | -10,962,413 | 76,195,097 |
| 5 | Other interest income | 833,035,944 | -92,540,876 | -2,459,629 | 738,039,385 |
| 6 | Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions. | 974,364,673 | -93,971,968 | -42,956,282 | 837,444,804 |

Part III Interest Expense

| | Interest Expense Item | (a) Expense per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Deduction per Tax Return |
|-----------|--|--|--------------------------------|--------------------------------|---------------------------------|
| 1 | Interest expense from hybrid securities | 931,379 | 98,716 | -72,338 | 957,757 |
| 2 | Lease/purchase interest expense | 3,005,789 | -193,285 | -851,510 | 1,960,993 |
| 3a | Intercompany interest expense — Paid to outside tax affiliated group | 41,933,199 | -566,578 | -343,094 | 41,023,527 |
| 3b | Intercompany interest expense — Paid to tax affiliated group | 61,234,736 | -1,749,031 | 1,189,691 | 60,675,396 |
| 4 | Other interest expense | 543,972,836 | -77,856,535 | 16,103 | 466,129,652 |
| 5 | Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions. | 651,077,415 | -80,266,713 | -61,148 | 570,746,802 |

Form **8916-A** (2013)

Report of Employer-Owned Life Insurance Contracts

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

| | |
|---|---|
| Name(s) shown on return Corporation 2013 Line Item Counts (Estimated from SOI Sample) | Identifying number |
| Name of policyholder, if different from above 2,173 | Identifying number, if different from above 1,613 |

| | |
|---|------------------------|
| Type of business 18,306 | |
| 1 Enter the number of employees the policyholder had at the end of the tax year | 1 17,894 |
| 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 17,947 |
| 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 17,828 |
| 4a Does the policyholder have a valid consent (see instructions) for each employee included on line 2? YES 17,529 NO <input type="checkbox"/> 487 | |
| b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent | 4b 141 |

General Instructions

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

Purpose of Form

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

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

Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Report of Employer-Owned Life Insurance Contracts

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

| | |
|--|---|
| Name(s) shown on return Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample) | Identifying number |
| Name of policyholder, if different from above | Identifying number, if different from above |

Type of business

| | | |
|---|-----------|--------------------|
| 1 Enter the number of employees the policyholder had at the end of the tax year | 1 | |
| 2 Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> on page 2 for an exception | 2 | |
| 3 Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2 | 3 | 149,390,638 |
| 4a Does the policyholder have a valid consent (see instructions) for each employee included on line 2? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent | 4b | |

General Instructions

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

Purpose of Form

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

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

Definitions

Employer-owned life insurance contract.

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

Policyholder.

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

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

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

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

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

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

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

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

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

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

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

Electronic notification and consent.

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

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

Form **8926**

Disqualified Corporate Interest Expense Disallowed Under Section 163(j) and Related Information

OMB No. 1545-2127

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

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

Name of corporation (name of parent, if an affiliated group)

Employer identification number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

Check here if the form is being filed on behalf of an affiliated group described in section 1504(a) 1,238

| | | | | |
|--|-----------|-------|-------|--|
| 1a Enter the total amount of the corporation's money at the end of the tax year | 1a | 4,106 | | |
| b Enter the adjusted basis of all the corporation's other assets at the end of the tax year | 1b | 4,601 | | |
| c Add lines 1a and 1b | 1c | 4,614 | | |
| d Enter the total amount of the corporation's indebtedness at the end of the tax year (see instructions) | 1d | 4,874 | | |
| e Subtract line 1d from line 1c. If zero or less, enter \$1 | 1e | | 4,928 | |
| f Debt to equity ratio. Divide line 1d by line 1e (see instructions) | 1f | | 4,843 | |
| g Is the corporation including as part of its assets on line 1b stock described in Regulations section 1.7874-1(d) that it holds in a corporation to whom it paid disqualified interest? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the adjusted basis of that stock ▶ \$ <u> *11</u> <input type="checkbox"/> Yes <input type="checkbox"/> No 5,027 | | | | |
| h Is the corporation including as part of its assets on line 1b stock it holds in foreign subsidiaries? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the adjusted basis of that stock ▶ \$ <u> 534</u> <input type="checkbox"/> Yes <input type="checkbox"/> No 4,496 | | | | |
| i Is the corporation including as part of its assets on line 1b tangible assets it directly holds that are located in a foreign country? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the adjusted basis of those tangible assets ▶ \$ <u> 315</u> <input type="checkbox"/> Yes <input type="checkbox"/> No 4,720 | | | | |
| j Is the corporation including as part of its assets on line 1b any intangible assets? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the adjusted basis of those intangible assets ▶ \$ <u> 1,355</u> <input type="checkbox"/> Yes <input type="checkbox"/> No 3,659 | | | | |
| 2a Enter the interest paid or accrued by the corporation for the tax year | 2a | | 4,544 | |
| b Enter any interest includible in the gross income of the corporation for the tax year | 2b | | 2,945 | |
| c Net interest expense. Subtract line 2b from line 2a. If zero or less, enter -0- | 2c | | 4,209 | |
| 3a Enter the corporation's taxable income (loss) before the application of section 163(j) | 3a | | 4,225 | |
| b Enter the corporation's net interest expense from line 2c | 3b | | 4,209 | |
| c Enter any net operating loss deduction taken by the corporation under section 172 | 3c | | 1,480 | |
| d Enter any deduction taken under section 199 | 3d | | 650 | |
| e Enter any deduction taken for depreciation, amortization, or depletion | 3e | | 3,875 | |
| f Enter any additional adjustments the corporation has made to its taxable income (loss) (other than those listed on lines 3b through 3e above) in arriving at its adjusted taxable income (see instructions—attach schedule) | 3f | | 2,670 | |
| g Adjusted taxable income. Combine lines 3a through 3f. If zero or less, enter -0- | 3g | | 3,375 | |

Disqualified Corporate Interest Expense Disallowed Under Section 163(j) and Related Information

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

| | |
|---|--------------------------------|
| Name of corporation (name of parent, if an affiliated group) Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample) | Employer identification number |
|---|--------------------------------|

Check here if the form is being filed on behalf of an affiliated group described in section 1504(a)

| | | | |
|--|-----------|----------------|--|
| 1a Enter the total amount of the corporation's money at the end of the tax year | 1a | 1,396,466,550 | |
| b Enter the adjusted basis of all the corporation's other assets at the end of the tax year | 1b | 62,146,348,427 | |
| c Add lines 1a and 1b | 1c | 63,543,147,405 | |
| d Enter the total amount of the corporation's indebtedness at the end of the tax year (see instructions) | 1d | 58,049,088,146 | |
| e Subtract line 1d from line 1c. If zero or less, enter \$1 | 1e | 5,638,006,363 | |
| f Debt to equity ratio. Divide line 1d by line 1e (see instructions) | 1f | . | |
| g Is the corporation including as part of its assets on line 1b stock described in Regulations section 1.7874-1(d) that it holds in a corporation to whom it paid disqualified interest? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the adjusted basis of that stock ▶ \$ <u>2,075,314</u> | | | |
| h Is the corporation including as part of its assets on line 1b stock it holds in foreign subsidiaries? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the adjusted basis of that stock ▶ \$ <u>315,719,488</u> | | | |
| i Is the corporation including as part of its assets on line 1b tangible assets it directly holds that are located in a foreign country? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the adjusted basis of those tangible assets ▶ \$ <u>1,143,082,830</u> | | | |
| j Is the corporation including as part of its assets on line 1b any intangible assets? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the adjusted basis of those intangible assets ▶ \$ <u>1,019,255,077</u> | | | |
| 2a Enter the interest paid or accrued by the corporation for the tax year | 2a | 161,271,149 | |
| b Enter any interest includible in the gross income of the corporation for the tax year | 2b | 169,957,346 | |
| c Net interest expense. Subtract line 2b from line 2a. If zero or less, enter -0- | 2c | 78,133,108 | |
| 3a Enter the corporation's taxable income (loss) before the application of section 163(j) | 3a | 113,706,143 | |
| b Enter the corporation's net interest expense from line 2c | 3b | 78,133,108 | |
| c Enter any net operating loss deduction taken by the corporation under section 172 | 3c | 35,741,774 | |
| d Enter any deduction taken under section 199 | 3d | 4,373,969 | |
| e Enter any deduction taken for depreciation, amortization, or depletion | 3e | 154,582,198 | |
| f Enter any additional adjustments the corporation has made to its taxable income (loss) (other than those listed on lines 3b through 3e above) in arriving at its adjusted taxable income (see instructions—attach schedule) | 3f | -11,468,125 | |
| g Adjusted taxable income. Combine lines 3a through 3f. If zero or less, enter -0- | 3g | 397,179,408 | |

| | | |
|---|-----------|-------|
| 4a Multiply line 3g by 50% | 4a | 3,375 |
| b Enter any unused excess limitation carried forward to the current tax year from the prior 3 tax years (see instructions) | 4b | 2,098 |
| c Add lines 4a and 4b | 4c | 3,723 |
| d Excess interest expense. Subtract line 4c from line 2c. If zero or less, enter -0- | 4d | 1,591 |
| 5a Enter any disqualified interest paid or accrued by the corporation to a related person | 5a | 2,914 |
| b Enter any disqualified interest paid or accrued by the corporation on indebtedness subject to a disqualified guarantee | 5b | 822 |
| c Enter any interest paid or accrued by a taxable REIT subsidiary (as defined in section 856(l)) of a real estate investment trust to such trust | 5c | 57 |
| d Add lines 5a, 5b, and 5c | 5d | 3,552 |
| e Enter any disqualified interest disallowed under section 163(j) for prior tax years that is treated as paid or accrued in the current tax year | 5e | 1,476 |
| f Total disqualified interest for the tax year. Add lines 5d and 5e | 5f | 3,992 |

6 Information about related persons receiving disqualified interest:

| | Name, Address, and ZIP code | Country of Incorporation or Organization |
|----------|-----------------------------|--|
| a | 3,304 | 3,304 |
| b | 439 | 439 |
| c | 166 | 166 |
| d | 87 | 87 |
| e | 60 | 60 |

7 Amount of interest deduction disallowed under section 163(j) for the current tax year and carried forward to the next tax year. If line 1f is 1.5 or less, enter the smaller of line 4d or line 5e. If line 1f is greater than 1.5, subtract the smaller of line 4d or line 5d from the interest the corporation would have otherwise deducted this tax year (see instructions)

| | | |
|--|-----------|-------|
| 7 | | 1,769 |
| 8a Unused excess limitation carryforward from the prior 2 tax years | 8a | 2,079 |
| b Excess limitation for the current tax year. Subtract line 2c from line 4a. If zero or less, enter -0- | 8b | 2,440 |
| c Excess limitation carryforward to the next tax year. Add lines 8a and 8b (see instructions) | 8c | 2,890 |

| | | |
|---|-----------|-------------|
| 4a Multiply line 3g by 50% | 4a | 198,589,705 |
| b Enter any unused excess limitation carried forward to the current tax year from the prior 3 tax years (see instructions) | 4b | 316,841,849 |
| c Add lines 4a and 4b | 4c | 515,431,553 |
| d Excess interest expense. Subtract line 4c from line 2c. If zero or less, enter -0- | 4d | 9,211,020 |
| 5a Enter any disqualified interest paid or accrued by the corporation to a related person | 5a | 56,234,013 |
| b Enter any disqualified interest paid or accrued by the corporation on indebtedness subject to a disqualified guarantee | 5b | 18,791,594 |
| c Enter any interest paid or accrued by a taxable REIT subsidiary (as defined in section 856(l)) of a real estate investment trust to such trust | 5c | 188,543 |
| d Add lines 5a, 5b, and 5c | 5d | 75,214,149 |
| e Enter any disqualified interest disallowed under section 163(j) for prior tax years that is treated as paid or accrued in the current tax year | 5e | 16,893,485 |
| f Total disqualified interest for the tax year. Add lines 5d and 5e | 5f | 92,102,591 |

6 Information about related persons receiving disqualified interest:

| | Name, Address, and ZIP code | Country of Incorporation or Organization |
|----------|-----------------------------|--|
| a | ----- ----- ----- | |
| b | ----- ----- ----- | |
| c | ----- ----- ----- | |
| d | ----- ----- ----- | |
| e | ----- ----- ----- | |

| | | |
|--|-----------|-------------|
| 7 Amount of interest deduction disallowed under section 163(j) for the current tax year and carried forward to the next tax year. If line 1f is 1.5 or less, enter the smaller of line 4d or line 5e. If line 1f is greater than 1.5, subtract the smaller of line 4d or line 5d from the interest the corporation would have otherwise deducted this tax year (see instructions) | 7 | 3,408,165 |
| 8a Unused excess limitation carryforward from the prior 2 tax years | 8a | 242,369,871 |
| b Excess limitation for the current tax year. Subtract line 2c from line 4a. If zero or less, enter -0- | 8b | 132,410,253 |
| c Excess limitation carryforward to the next tax year. Add lines 8a and 8b (see instructions) | 8c | 374,672,829 |

Form **8936**

Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two- or Three-Wheeled Plug-in Electric Vehicles)

▶ Attach to your tax return.

▶ Information about Form 8936 and its instructions is at www.irs.gov/form8936.

OMB No. 1545-2137

2013
Attachment
Sequence No. **125**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

Note.

- Use this form to claim the credit for certain plug-in electric vehicles.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

| | | (a) Vehicle 1 | (b) Vehicle 2 |
|---|----------|---------------|---------------|
| 1 Year, make, and model of vehicle | 1 | | |
| 2 Vehicle identification number (see instructions) | 2 | | |
| 3 Enter date vehicle was placed in service (MM/DD/YYYY) | 3 | | |
| 4 If the vehicle is a two- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions) | 4 | | |

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

Part II Credit for Business/Investment Use Part of Vehicle

| | | | | | |
|---|-----------|--|---|-----------|------------|
| 5 Business/investment use percentage (see instructions) | 5 | | % | | % |
| 6 Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11 | 6 | | | | |
| 7 Section 179 expense deduction (see instructions) | 7 | | | | |
| 8 Subtract line 7 from line 6 | 8 | | | | |
| 9 Multiply line 8 by 10% (.10) | 9 | | | | |
| 10 Maximum credit per vehicle | 10 | | | | |
| 11 If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 9 or line 10 | 11 | | | | |
| 12 Add columns (a) and (b) on line 11 | | | | 12 | d |
| 13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations | | | | 13 | d |
| 14 Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, line 1y | | | | 14 | 118 |

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E

Form **8936** (2013)

Form **8936**

Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two- or Three-Wheeled Plug-in Electric Vehicles)

▶ Attach to your tax return.

▶ Information about Form 8936 and its instructions is at www.irs.gov/form8936.

OMB No. 1545-2137

2013

Attachment Sequence No. **125**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Identifying number

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

Note.

- Use this form to claim the credit for certain plug-in electric vehicles.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

| | | (a) Vehicle 1 | (b) Vehicle 2 |
|---|----------|---------------|---------------|
| 1 Year, make, and model of vehicle | 1 | | |
| 2 Vehicle identification number (see instructions) | 2 | | |
| 3 Enter date vehicle was placed in service (MM/DD/YYYY) | 3 | | |
| 4 If the vehicle is a two- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions) | 4 | | |

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

Part II Credit for Business/Investment Use Part of Vehicle

| | | | | | |
|---|-----------|--|---|----------------|---|
| 5 Business/investment use percentage (see instructions) | 5 | | % | | % |
| 6 Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11 | 6 | | | | |
| 7 Section 179 expense deduction (see instructions) | 7 | | | | |
| 8 Subtract line 7 from line 6 | 8 | | | | |
| 9 Multiply line 8 by 10% (.10) | 9 | | | | |
| 10 Maximum credit per vehicle | 10 | | | | |
| 11 If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 9 or line 10 | 11 | | | | |
| 12 Add columns (a) and (b) on line 11 | 12 | | | d | |
| 13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations | 13 | | | d | |
| 14 Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, line 1y | 14 | | | 326,979 | |

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E

Form **8936** (2013)

Credit for Small Employer Health Insurance Premiums

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

Corporation 2013 Line Item Counts (Estimated from SOI Sample)

Identifying number

Caution. See the instructions and complete Worksheets 1 through 7 as needed.

| | | |
|--|-----------|---------------|
| 1a Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a)) | 1a | 30,914 |
| b Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1a if different from the identifying number listed above | 1b | 8,034 |
| 2 Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12 | 2 | 31,277 |
| 3 Average annual wages you paid for the tax year (from Worksheet 3, line 3). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12 | 3 | 31,028 |
| 4 Premiums you paid during the tax year for employees included on line 1a for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b)) | 4 | 30,560 |
| 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 (total from Worksheet 4, column (c)) | 5 | 30,531 |
| 6 Enter the smaller of line 4 or line 5 | 6 | 30,531 |
| 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 | 30,531 |
| 8 If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6 | 8 | 30,531 |
| 9 If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7 | 9 | 30,359 |
| 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 | *59 |
| 11 Subtract line 10 from line 4. If zero or less, enter -0- | 11 | 30,560 |
| 12 Enter the smaller of line 9 or line 11 | 12 | 30,359 |
| 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 (total from Worksheet 4, column (a)) | 13 | 29,290 |
| 14 Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3) | 14 | 28,280 |
| 15 Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) | 15 | 210 |
| 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 | 30,539 |
| 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 2013 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** (2013)

Form **8941**

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

2013

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

Corporation 2013 Line Item Money Amounts (Estimated from SOI Sample)

Caution. See the instructions and complete Worksheets 1 through 7 as needed.

| | | | |
|-----------|--|-----------|------------------|
| 1a | Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a)) | 1a | 319,645 |
| b | Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1a if different from the identifying number listed above | 1b | |
| 2 | Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12 | 2 | 207,176 |
| 3 | Average annual wages you paid for the tax year (from Worksheet 3, line 3). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12 | 3 | 1,082,366 |
| 4 | Premiums you paid during the tax year for employees included on line 1a for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b)) | 4 | 764,608 |
| 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 (total from Worksheet 4, column (c)) | 5 | 954,161 |
| 6 | Enter the smaller of line 4 or line 5 | 6 | 693,380 |
| 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 | 242,320 |
| 8 | If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6 | 8 | 210,862 |
| 9 | If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7 | 9 | 104,860 |
| 10 | Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions) | 10 | *1,359 |
| 11 | Subtract line 10 from line 4. If zero or less, enter -0- | 11 | 760,385 |
| 12 | Enter the smaller of line 9 or line 11 | 12 | 104,860 |
| 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 (total from Worksheet 4, column (a)) | 13 | 157,466 |
| 14 | Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3) | 14 | 126,407 |
| 15 | Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) | 15 | 214 |
| 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 | 105,074 |
| 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 2013 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.

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Form **8941** (2013)