Department
of the
Treasury
**Internal
Revenue
Service**

Individual Income Tax Returns Line Item Estimates, 2013

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This 2013 Statistics of Income (SOI) line item estimates publication provides estimates of frequencies and amounts of the entries on the lines of the forms and schedules filed with individual tax returns as shown on the 2013 Individual SOI Complete report weighted file. The estimates presented here are based on returns filed in Processing Year 2014 that were sampled statistically and then weighted to estimate the entire 2013 Tax Year.

Variations of the three basic forms: 1040, 1040A, and 1040EZ, include electronically filed returns. The form variations were categorized into the basic forms according to the data reported on the return. For example, if a return was filed electronically and its characteristics indicated that it would otherwise have been filed on paper as a 1040 or 1040A, then it was classified as such statistically.

2013 Complete Report estimates:

147,351,299	Total, all individual returns filed
84,654,613	1040 returns
39,406,366	1040A returns
23,290,320	1040EZ returns

Estimates of returns filed electronically:

125,317,979	Total, all individual returns filed
69,350,524	1040 returns
35,890,253	1040A returns
20,077,203	1040EZ returns

Suggested Citation

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Individual Income Tax Returns
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This publication was prepared by Justin Bryan, Adrian Dungan, Jon Gober, Jessica Holland, and Michael Parisi, economists with the Individual Returns Analysis Section.

Totals for Forms and Schedules

Line Item Estimates Totals for Tax Year 2013

In total, the Statistics of Income (SOI) Division collected data from more than 60 IRS individual income tax forms and schedules to produce the estimates in this report. The table presented here breaks these forms and schedules out by number and name, and by total number filed and total number filed electronically.

Totals for Forms and Schedules from Line Item Estimates for Tax Year 2013

	Total	Electronically Filed
All returns filed	147,351,299	125,317,979
Form 1040	84,654,613	69,350,524
Form 1040A	39,406,366	35,890,253
Form 1040EZ	23,290,320	20,077,203
Schedule A, Itemized Deductions	44,848,004	38,775,110
Schedule B, Interest and Ordinary Dividends	18,933,401	15,670,590
Schedule C, Profit or Loss From Business (Sole Proprietorship)	26,745,953	21,914,123
Schedule C-EZ, Net Profit From Business (Sole Proprietorship)	4,814,832	3,944,557
Schedule D, Capital Gains and Losses	21,114,809	18,112,312
Schedule E, Supplemental Income and Loss	19,476,639	16,667,245
Schedule EIC, Earned Income Credit	21,566,176	20,109,894
Schedule F, Profit or Loss From Farming	1,890,724	1,664,326
Schedule R, Credit for the Elderly or Disabled	86,504	64,851
Schedule SE, Self-Employment Tax	20,406,411	16,785,757
Schedule 8812, Child Tax Credit	20,860,704	18,942,465
Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)	453,257	379,841
Form 2106, Employee Business Expenses	8,552,245	7,465,735
Form 2106-EZ, Notice to Shareholders of Unreimbursed Employee Business Expenses	4,069,466	3,633,137
Form 2439, Undistributed Long-Term Capital Gains	6,797	6,517
Form 2441, Child and Dependent Care Expenses	7,127,773	6,628,143
Form 3468, Investment Credit	11,713	8,785
Form 3800, General Business Credit	696,444	607,780
Form 3903, Moving Expenses	1,271,809	1,167,524
Form 4136, Credit for Federal Tax Paid on Fuels	351,572	315,732
Form 4562, Depreciation and Amortization (Including Information on Listed Property)	12,014,064	10,480,443
Form 4684, Casualties and Thefts	276,271	238,417
Form 4797, Sales of Business Property	3,297,550	2,875,192
Form 4835, Farm Rental Income and Expenses	551,012	478,867
Form 4952, Investment Interest Expense Deduction	1,937,965	1,664,177
Form 4972, Tax on Lump-Sum Distributions	7,449	2,618
Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts	2,381,823	2,089,120
Form 5405, Repayment of the First-Time Homebuyer Credit	202,578	177,387
Form 5695, Residential Energy Credits	3,204,618	2,858,494
Form 5884, Work Opportunity Credit	36,268	30,994

Form 6251, Alternative Minimum Tax—Individuals	9,705,282	8,468,017
Form 6252, Installment Sale Income	609,520	535,374
Form 6781, Gains and Losses From Section 1256 Contracts and Straddless	577,582	483,645
Form 8283, Noncash Charitable Contributions	7,712,910	6,730,329
Form 8396, Mortgage Interest Credit	64,383	59,366
Form 8582, Passive Activity Loss Limitations	7,324,497	6,385,963
Form 8586, Low-Income Housing Credit	19,890	15,922
Form 8606, Nondeductible IRAs	2,249,177	1,955,124
Form 8615, Tax for Certain Children Who Have Unearned Income	372,194	323,041
Form 8801, Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts	1,101,638	946,275
Form 8814, Parents' Election To Report Child's Interest and Dividends	77,599	61,785
Form 8824, Like-Kind Exchanges	235,374	215,817
Form 8829, Expenses for Business Use of Your Home	3,393,318	2,851,017
Form 8834, Qualified Electric Vehicle Credit	610	610
Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit	766	596
Form 8839, Qualified Adoption Expenses	65,775	53,087
Form 8844, Empowerment Zone Employment Credit	17,379	14,903
Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips	24,770	20,321
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts	119,251	96,181
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits)	12,978,109	11,951,383
Form 8864, Biodiesel and Renewable Diesel Fuels Credit	3,552	3,346
Form 8880, Credit for Qualified Retirement Savings Contributions	7,951,018	7,290,070
Form 8885, Health Coverage Tax Credit	13,693	10,362
Form 8889, Health Savings Accounts (HSAs)	6,243,708	5,691,590
Form 8903, Domestic Production Activities Deduction	882,607	805,442
Form 8910, Alternative Motor Vehicle Credit	5,101	4,083
Form 8911, Alternative Fuel Vehicle Refueling Property Credit	15,842	9,980
Form 8917, Tuition and Fees Deduction	1,900,037	1,654,788
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	44,719	37,680
Form 8941, Credit for Small Employer Health Insurance Premiums	24,156	21,125
Form 8959, Additional Medicare Tax	3,335,101	3,002,199
Form 8960, Net Investment Income Tax—Individuals, Estates, and Trusts	3,166,773	2,777,904

Limitations and Guidelines for 2013 Line Item Estimates

Since SOI obtained the line counts used in this package from the Tax Year 2013 Individual SOI Complete Report File, they are subject to the same data limitations as the data included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts are estimates based on samples, and should not be mistaken for actual counts of the entire filing population. While most forms and items are present often enough to provide accurate estimates, some less popular items should be used with a high degree of caution. SOI removed all line items with a sample count of fewer than 10.

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95-percent confidence intervals for selected Form 1040 items. (For example, the population value of number of returns for salaries and wages, with 95-percent confidence, is between 121,925,660 and 122,452,540). These confidence intervals correspond to the estimates for all individual income tax returns filed for Tax Year 2013.

95-Percent Confidence Intervals for Number of Returns for Selected Items on All Form 1040s

Item	Line number on 1040	95% confidence interval	
Salaries and wages	7	(121,925,660	122,452,540)
Taxable interest	8a	(44,630,216	45,211,310)
Tax-exempt interest	8b	(5,871,086	6,103,440)
Ordinary dividends	9a	(27,449,589	27,927,159)
State income tax refunds	10	(21,079,394	21,538,818)
Alimony received	11	(397,040	476,294)
Capital gain distributions	13 (margin write-in)	(3,347,852	3,560,434)
Total taxable IRA distributions	15b	(13,135,211	13,527,147)
Total pension and annuities	16a	(29,749,003	30,278,445)
Taxable pension and annuities	16b	(27,494,765	28,017,019)
Unemployment compensation	19	(9,110,615	9,463,751)
Social security benefits	20a	(26,816,151	27,325,515)
Taxable social security benefits	20b	(18,289,678	18,724,970)
Net operating loss	21 (margin write-in)	(1,161,500	1,261,714)
Educator expenses	23	(3,722,631	3,952,801)
Moving expenses	26	(1,178,281	1,310,473)
Deductible part of self-employment tax	27	(18,726,782	19,022,738)
Payments to a Keogh plan	28	(917,446	992,308)
Self-employed health insurance deduction	29	(3,900,814	4,090,332)
Penalty on early withdrawal of savings	30	(642,174	739,386)
Alimony paid	31a	(607,487	695,601)
IRA deduction	32	(2,618,658	2,807,982)
Student loan interest deduction	33	(11,262,456	11,657,784)
Tuition and fees deduction	34	(1,809,313	1,976,257)
Total adjustments	36	(37,399,777	37,931,313)
Adjusted gross income (amount in thousands)	37	(9,077,587,542	9,109,669,864)

95-Percent Confidence Intervals for Number of Returns for Selected Items on All Form 1040s

Item	Line number on 1040	95% confidence interval	
Basic standard deduction	40	(100,621,832	101,175,564)
Additional standard deduction	40	(14,076,950	14,496,986)
Total itemized deductions	40	(44,061,144	44,599,848)
Exemptions	42	(136,431,161	137,289,549)
Taxable income	43	(110,221,239	110,784,361)
Alternative minimum tax	45	3,884,698	3,995,910

Forms whose line entries have weak estimates (implying a returns sampled count less than 50) include:
Form 4972,
Form 8834, and
Form 8885.

Description of the Sample for the Line Item Estimates

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2014.

All returns processed during 2014 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information or frivolous or fraudulent income information when recognized, were excluded from the estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2013. While most of the returns processed during Calendar Year 2014 were for Tax Year 2013, the remaining returns were mostly for prior years, and a few for noncalendar years ending during 2012 and 2013.

Sample Design and Selection

The sample design is a stratified probability sample in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by:

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of $200,000 or more.
2. High business receipts of $50,000,000 or more.
3. Presence or absence of special forms or schedules (Form 2555; Form 1116; Form 1040, Schedule C; and Form 1040, Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991. (See footnote 1 for details.)
5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2014 were used to assign each taxpayer's record to the appropriate stratum, and to determine whether the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, SOI selected a small subsample of returns to independently review, analyze, and process for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values, as well as any additional variables that an editor needed to extract for each record.

After the processing center completed its review, SOI further validated, tested, and balanced the data. Adjustments and imputations for selected fields based on prior-year data and other available information were used to make each record internally consistent. Finally, prior to publication, SOI reviewed all statistics

and tables for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2013, some 0.01 percent of the sample returns were unavailable.

Method of Estimation

SOI obtained the weights by dividing the population count of returns in a stratum by the number of sample returns for that stratum, then adjusted the weights to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

Line Item Estimates, by Individual Income Tax Form and Schedule for Tax Year 2013

The total estimated line counts for each individual tax form and schedule follow. The number of returns for the lines appears on the pages on the left, while the corresponding amount (in thousands of dollars) for the lines appear on the colored pages on the right.

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2013** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 See separate instructions.

Your first name and initial | Last name | Your social security number

Total of all returns filed = 147,351,299 Electronically Filed Returns = 125,317,979

If a joint return, spouse's first name and initial | Last name | Spouse's social security number

1040 = 84,654,613

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

1040A = 39,406,366

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

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

1040EZ = 23,290,320

Presidential Election Campaign

Y = * 3,824,985 Y = ** 6,032,107

Foreign country name | Foreign province/state/county | Foreign postal code

jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status

Check only one box.

68,563,354 **1** ☐ Single 21,991,339

53,910,326 **2** ☐ Married filing jointly (even if only one had income)

2,811,050 **3** ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 75,231

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

5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a 138,313,155

b ☐ **Spouse** 53,924,491

Boxes checked on 6a and b Ret. = 138,313,155 Exempt.= 192,237,646

No. of children on 6c who: Ret. = 47,336,162 Exempt.= 83,544,133

- **lived with** you
- **did not live with you due to divorce or separation** (see instructions) Ret. = 428,292 Exempt.= 521,537

Dependents on 6c not entered above

Add numbers on lines above ▶

c Dependents:

(1) First name Last name	(2) Dependent's social security number	Number of Returns	Relationship to you	Number of Exempt.=	Child under age 17 for child tax credit (see instructions)
CHILDREN AT HOME		47,336,162		83,544,133	35,576,442
CHILDREN AWAY FROM HOME		428,292		521,537	22,726,418
PARENTS		2,776,287		3,317,178	8,481,814
OTHER DEPENDENTS		7,087,720		10,308,537	2,403,782

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

d Total number of exemptions claimed Returns = See 6a Exemptions = 289,929,032

Income

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	122,189,100
8a	**Taxable** interest. Attach Schedule B if required			8a	44,920,763
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	5,987,263		
9a	Ordinary dividends. Attach Schedule B if required			9a	27,688,374
b	Qualified dividends	9b	25,493,503		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	21,309,106
11	Alimony received			11	436,667
12	Business income or (loss). Attach Schedule C or C-EZ		13 Cap. Gain Dist. = 3,454,143	12	23,529,912
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	20,539,234
14	Other gains or (losses). Attach Form 4797			14	2,138,830
15a	IRA distributions	15a	14,051,217	b Taxable amount 15b	13,331,179
16a	Pensions and annuities	16a	30,013,724	b Taxable amount 16b	27,755,892
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	17,408,198
18	Farm income or (loss). Attach Schedule F			18	1,812,919
19	Unemployment compensation			19	9,287,183
20a	Social security benefits	20a	27,070,833	b Taxable amount 20b	18,507,324
21	Other income. List type and amount			21	6,809,924
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	146,879,226

Adjusted Gross Income

23	Educator expenses	23	3,837,716		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	156,555		
25	Health savings account deduction. Attach Form 8889	25	1,194,511		
26	Moving expenses. Attach Form 3903	26	1,244,377		
27	Deductible part of self-employment tax. Attach Schedule SE	27	18,874,760		
28	Self-employed SEP, SIMPLE, and qualified plans	28	954,877		
29	Self-employed health insurance deduction	29	3,995,573		
30	Penalty on early withdrawal of savings	30	690,780		
31a	Alimony paid b Recipient's SSN ▶	31a	651,544		
32	IRA deduction	32	2,713,320		
33	Student loan interest deduction	33	11,460,120		
34	Tuition and fees. Attach Form 8917	34	1,892,785		
35	Domestic production activities deduction. Attach Form 8903	35	717,374		
36	Add lines 23 through 35			36	37,665,545
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	147,351,299

21. Net oper. loss= 1,211,607
21. Stock options= 2,393
21. Cancel. of debt= 770,756
21. For. earn. inc. ex= 470,341
21. Gambling inc.= 1,918,174
21. Taxable HSA = 267,565

36. Archer MSA Ded.= 3,391
36. Housing ded.= 4,344
36. Other adj.= 141,877

Total of all 1040 Returns

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2013)

* One election box checked ** Both election boxes checked (counts each box separately)

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2013** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 See separate instructions.

Your first name and initial | Last name | Your social security number

Total of all returns filed = 147,351,299 Electronically Filed Returns = 125,317,979

If a joint return, spouse's first name and initial | Last name | Spouse's social security number

1040 = 84,654,613

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

1040A = 39,406,366

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

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

1040EZ = 23,290,320

Foreign country name | Foreign province/state/county | Foreign postal code

Presidential Election Campaign

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

Filing Status

Check only one box.

1 ☐ Single

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

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

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

5 ☐ Qualifying widow(er) with dependent child

Exemptions

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

b ☐ **Spouse**

Boxes checked on 6a and 6b

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

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

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

d Total number of exemptions claimed

Add numbers on lines above ▶

Income

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	6,475,380,882
8a	**Taxable** interest. Attach Schedule B if required			8a	100,648,711
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	68,099,984		
9a	Ordinary dividends. Attach Schedule B if required			9a	214,972,683
b	Qualified dividends	9b	158,069,115		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	27,850,899
11	Alimony received			11	9,229,979
12	Business income or (loss). Attach Schedule C or C-EZ .13.Cap. Gain Dist. = 6,207,123			12	302,072,544
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	483,413,658
14	Other gain or (losses). Attach Form 4797			14	1,029,266
15a	IRA distributions	15a	260,594,003	b Taxable amount 15b	213,602,353
16a	Pensions and annuities	16a	1,048,215,251	b Taxable amount 16b	638,659,076
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	613,541,466
18	Farm income or (loss). Attach Schedule F			18	-7,798,270
19	Unemployment compensation			19	51,923,279
20a	Social security benefits	20a	553,542,772	b Taxable amount 20b	243,327,448
21	Other income. List type and amount			21	37,172,317
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	9,233,510,773

Adjusted Gross Income

23	Educator expenses	23	964,331
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	587,084
25	Health savings account deduction. Attach Form 8889	25	3,716,404
26	Moving expenses. Attach Form 3903	26	3,560,922
27	Deductible part of self-employment tax. Attach Schedule SE	27	27,911,733
28	Self-employed SEP, SIMPLE, and qualified plans	28	22,407,806
29	Self-employed health insurance deduction	29	27,139,425
30	Penalty on early withdrawal of savings	30	221,210
31a	Alimony paid b Recipient's SSN ▶	31a	11,761,438
32	IRA deduction	32	12,972,665
33	Student loan interest deduction	33	11,617,865
34	Tuition and fees. Attach Form 8917	34	4,340,736
35	Domestic production activities deduction. Attach Form 8903	35	11,228,603
36	Add lines 23 through 35	36	139,882,070
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	9,093,628,703

21. Net oper. loss= 189,041,342
21. Stock options= 364,269
21. Cancel. of debt= 10,013,641
21. For. earn. inc. ex= 29,022,294
21. Gambling inc.= 29,978,207
21. Taxable HSA = 349,147

36. Archer MSA Ded.= 5,821
36. Housing ded.= 82,738
36. Other adj.= 1,363,291

Total of all 1040 Returns

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2013)

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form 1040 (2013) 39a A = 23,073,091 B = 9,414,607 C = 254,227 D = 91,996 Page **2**

Tax and Credits

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,100

Married filing jointly or Qualifying widow(er), $12,200

Head of household, $8,950

38	Amount from line 37 (adjusted gross income)			38	
39a	Check if: ☐ **You** were born before January 2, 1949, ☐ Blind. ☐ **Spouse** was born before January 2, 1949, ☐ Blind. **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 100,898,698 Add. Stand. Ded. = 14,286,968
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶	**39b**	874,671		Stand. = 100,898,698
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	Itmzed = 44,330,496
41	Subtract line 40 from line 38			41	128,744,167
42	**Exemptions.** If line 38 is $150,000 or less, multiply $3,900 by the number on line 6d. Otherwise, see instructions			42	136,860,355
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	110,502,800
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐			44	109,535,332
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	3,940,304
46	Add lines 44 and 45 ▶			46	109,571,667
47	Foreign tax credit. Attach Form 1116 if required	47	7,487,567		53a F3800= 462,100 53b F8801= 322,422 53c other= 3,649 53c AMV= 3,994 53c Sch R= 76,856 53c F8834= 308 53c F8911= 13,389 53c F8936= 43,009 53c F8396= 58,410 53c F8839= 55,036
48	Credit for child and dependent care expenses. Attach Form 2441	48	6,315,706		
49	Education credits from Form 8863, line 19	49	10,196,811		
50	Retirement savings contributions credit. Attach Form 8880	50	7,411,730		
51	Child tax credit. Attach Schedule 8812, if required	51	22,563,277		
52	Residential energy credits. Attach Form 5695	52	3,036,039		
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53			
54	Add lines 47 through 53. These are your **total credits**			54	45,659,219
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	97,731,379

Other Taxes

56	Self-employment tax. Attach Schedule SE			56	18,874,760
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			57	a= 128,848 b= 42,198
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	5,726,292
59a	Household employment taxes from Schedule H			59a	202,208
b	First-time homebuyer credit repayment. Attach Form 5405 if required			59b	830,760
60	Taxes from: **a** ☐ Form 8959 2,815,530 **b** ☐ Form 8960 3,090,498 **c** ☐ Instructions; enter code(s) Recapture Tax = 24,106			60	Other Taxes = 1,077,589
61	Add lines 55 through 60. This is your **total tax** ▶			61	107,288,652

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	129,050,127		
63	2013 estimated tax payments and amount applied from 2012 return	63	9,274,202		
64a	**Earned income credit (EIC)**	64a	28,821,785		
b	Nontaxable combat pay election 64b 9,967				
65	Additional child tax credit. Attach Schedule 8812	65	20,727,634		
66	American opportunity credit from Form 8863, line 8	66	10,399,178		
67	Reserved	67			
68	Amount paid with request for extension to file	68	1,867,825		
69	Excess social security and tier 1 RRTA tax withheld	69	1,357,741		
70	Credit for federal tax on fuels. Attach Form 4136	70	351,572		71a F2439= 8,724 71c F8885= 13,693
71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8885 **d** ☐	71			71d Other Payments: 21,137
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	138,827,397

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**			73	115,557,210
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			74a	112,747,598
b	Routing number 87,276,493 ▶ **c** Type: ☐ Checking ☐ Savings				
d	Account number				
75	Amount of line 73 you want **applied to your 2014 estimated tax** ▶	75	3,812,435		

Direct deposit? See instructions. ▶ b ▶ d

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶			76	26,480,680
77	Estimated tax penalty (see instructions)	77	8,543,611		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

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

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

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
81,826,173				

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

Total of all 1040 Returns

Form 1040 (2013) Page **2**

Tax and Credits

38	Amount from line 37 (adjusted gross income)			38	
39a	Check if: ☐ **You** were born before January 2, 1949, ☐ Blind. ☐ **Spouse** was born before January 2, 1949, ☐ Blind. } **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 823,062,803 Add. Stand. Ded. = 25,583,178
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** ☐				Stand. = 848,649,935
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	Itmzed = 1,188,594,808
41	Subtract line 40 from line 38			41	7,322,508,136
42	**Exemptions.** If line 38 is $150,000 or less, multiply $3,900 by the number on line 6d. Otherwise, see instructions			42	1,107,723,027
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	6,387,828,476
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐			44	1,265,680,238
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	27,426,374
46	Add lines 44 and 45 ▶			46	1,293,164,218
47	Foreign tax credit. Attach Form 1116 if required	47	20,237,697		53a F3800= 3,064,587 53b F8801= 1,004,548 53c other= 19,289 53c AMV= 12,568 53c Sch R= 9,493 53c F8834= 760 53c F8911= 6,583 53c F8936= 231,050 53c F8396= 73,709 53c F8839= 229,567
48	Credit for child and dependent care expenses. Attach Form 2441	48	3,458,946		
49	Education credits from Form 8863, line 19	49	10,645,809		
50	Retirement savings contributions credit. Attach Form 8880	50	1,316,999		
51	Child tax credit. Attach Schedule 8812, if required	51	27,233,304		
52	Residential energy credits. Attach Form 5695	52	1,613,800		
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53			
54	Add lines 47 through 53. These are your **total credits**			54	69,158,711
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	1,224,005,507

Standard Deduction for—

- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,100

Married filing jointly or Qualifying widow(er), $12,200

Head of household, $8,950

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	55,533,464
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919	57	a= 30,440 b= 19,565
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	5,873,596
59a	Household employment taxes from Schedule H	59a	1,077,91[illegible]
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	444,923
60	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ See instructions; enter code(s) 6,273,283 16,490,817 Recapture Tax = 50.246	60	Other Taxes = 415,783
61	Add lines 55 through 60. This is your **total tax** ▶	61	1,310,217,474

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	1,058,455,303		
63	2013 estimated tax payments and amount applied from 2012 return	63	289,350,412		
64a	**Earned income credit (EIC)**	64a	68,081,720		
b	Nontaxable combat pay election	64b	152,284		
65	Additional child tax credit. Attach Schedule 8812	65	27,855,164		
66	American opportunity credit from Form 8863, line 8	66	9,252,951		
67	Reserved	67			
68	Amount paid with request for extension to file	68	100,656,094		
69	Excess social security and tier 1 RRTA tax withheld	69	2,520,819		
70	Credit for federal tax on fuels. Attach Form 4136	70	167,708		
71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8885 **d** ☐	71			71a F2439= 63,529 71d F8885= 52,281 71d Other Payments: 64,713
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	1,556,654,116

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**			73	-383,862,380
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			74a	320,596,496
b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings				
d	Account number				
75	Amount of line 73 you want **applied to your 2014 estimated tax** ▶	75	63,265,884		

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶			76	138,444,235
77	Estimated tax penalty (see instructions)	77	1,018,498		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

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

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

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
81,826,173				

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

Total of all 1040 Returns

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2013** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 See separate instructions.

Your first name and initial Total 1040 ONLY returns filed = 84,654,613	Last name	Your social security number 84,654,613
If a joint return, spouse's first name and initial Electronically filed forms 1040 Only = 69,350,524	Last name	Spouse's social security number 43,609,979
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		Presidential Election Campaign Y = * 2,542,028 Y = ** 5,330,218 jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status

Check only one box.

31,188,980 **1** ☐ Single

41,816,083 **2** ☐ Married filing jointly (even if only one had income)

1,937,773 **3** ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 46,231

9,665,546 **4** ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . 82,889,755

b ☐ **Spouse** . 41,820,283

Boxes checked on 6a and 6b: Ret. = 82,889,755; Exempt.= 124,710,038

c Dependents:

(1) First name Last name	(2) Depe social securi	Number of Returns	den to	Number of Exempt.=	ld under age 17 r child tax credit structions)
CHILDREN AT HOME		29,755,150		53,632,285	20,372,716
CHILDREN AWAY FROM HOME		284,259		336,515	14,164,321
PARENTS		1,634,772		1,951,997	5,164,985
OTHER DEPENDENTS		2,920,915		3,926,384	1,432,835

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

d Total number of exemptions claimed . Returns = See 6a Exemptions = 184,557,218 .

Boxes checked on 6a and 6b Ret. = 29,755,150; Exempt.= 53,632,285

No. of children on 6c who:
- **lived with you** ____
- **did not live with you due to divorce or separation (see instructions)** Ret. = 284,259; Exempt.= 336,515

Dependents on 6c not entered above ____

Add numbers on lines above ▶ ☐

Income

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	64,509,225
8a	Taxable interest. Attach Schedule B if required			8a	37,028,506
	Tax-exempt interest. Do not include on line 8a	8b	5,828,295		
9a	Ordinary dividends. Attach Schedule B if required			9a	25,007,072
	Qualified dividends	9b	23,197,057		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	21,309,106
11	Alimony received			11	436,667
12	Business income or (loss). Attach Schedule C or C-EZ .13 Cap. Gain Dist. = 2,695,095			12	23,529,912
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	20,539,234
14	Other gains or (losses). Attach Form 4797			14	2,138,830
15a	IRA distributions . 15 11,804,908		b Taxable amount	15b	11,181,611
16a	Pensions and annuities 16a 23,525,396		b Taxable amount	16b	21,618,275
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	17,408,198
18	Farm income or (loss). Attach Schedule F			18	1,812,919
19	Unemployment compensation			19	5,128,862
20a	Social security benefits 20a 19,380,205		b Taxable amount	20b	14,598,726
21	Other income. List type and amount			21	5,699,705
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	84,432,369

Adjusted Gross Income

23	Educator expenses	23	3,026,802		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	156,555		
25	Health savings account deduction. Attach Form 8889	25	1,194,511		
26	Moving expenses. Attach Form 3903	26	1,244,377		
27	Deductible part of self-employment tax. Attach Schedule SE	27	18,874,760		
28	Self-employed SEP, SIMPLE, and qualified plans	28	954,877		
29	Self-employed health insurance deduction	29	3,995,573		
30	Penalty on early withdrawal of savings	30	690,780		
31a	Alimony paid b Recipient's SSN ▶	31a	651,544		
32	IRA deduction	32	2,272,946		
33	Student loan interest deduction	33	7,137,054		
34	Tuition and fees. Attach Form 8917	34	1,245,337		
35	Domestic production activities deduction. Attach Form 8903	35	717,374		
36	Add lines 23 through 35			36	31,948,459
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	84,654,613

21. Net oper. loss= 1,211,607
21. Stock options= 2,393
21. Cancel. of debt= 770,756
21. For. earn. inc. ex= 470,341
21. Gambling inc.= 1,918,174
21. Taxable HSA = 267,565

36. Archer MSA Ded.= 3,391
36. Housing ded.= 4,344
36. Other adj.= 141,877

1040 Returns Only

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2013)

* One election box checked ** Both election boxes checked (counts each box separately)

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2013** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 — See separate instructions.

Your first name and initial | Last name | Total 1040 ONLY returns filed = 84,654,613 | Your social security number

If a joint return, spouse's first name and initial | Last name | Electronically filed forms 1040 Only = 69,350,524 | Spouse's social security number

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

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

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

Foreign country name | Foreign province/state/county | Foreign postal code

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

Filing Status

Check only one box.

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

Exemptions

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

Boxes checked on 6a and 6b

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

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

No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

d Total number of exemptions claimed — Add numbers on lines above ▶

Income

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	5,021,547,295
8a	Taxable interest. Attach Schedule B if required			8a	97,002,485
b	Tax-exempt interest. Do not include on line 8a	8b	67,760,927		
9a	Ordinary dividends. Attach Schedule B if required			9a	212,245,277
b	Qualified dividends	9b	156,030,690		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	27,850,899
11	Alimony received			11	9,229,979
12	Business income or (loss). Attach Schedule C or C-EZ .13 Cap. Gain Dist. = 5,270,815			12	302,072,544
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	483,413,658
14	Other gains or (losses). Attach Form 4797			14	1,029,266
15a	IRA distributions	15a	237,742,815	b Taxable amount 15b	194,122,415
16a	Pensions and annuities	16a	911,702,916	b Taxable amount 16b	530,472,996
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	613,541,466
18	Farm income or (loss). Attach Schedule F			18	-7,798,270
19	Unemployment compensation			19	31,472,621
20a	Social security benefits	20a	417,022,307	b Taxable amount 20b	210,469,213
21	Other income. List type and amount			21	33,914,257
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	7,588,134,276

Adjusted Gross Income

23	Educator expenses	23	772,786
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	587,084
25	Health savings account deduction. Attach Form 8889	25	3,716,404
26	Moving expenses. Attach Form 3903	26	3,560,922
27	Deductible part of self-employment tax. Attach Schedule SE	27	27,911,733
28	Self-employed SEP, SIMPLE, and qualified plans	28	22,407,806
29	Self-employed health insurance deduction	29	27,139,425
30	Penalty on early withdrawal of savings	30	221,210
31a	Alimony paid b Recipient's SSN ▶	31a	11,761,438
32	IRA deduction	32	11,619,314
33	Student loan interest deduction	33	7,289,895
34	Tuition and fees. Attach Form 8917	34	2,720,754
35	Domestic production activities deduction. Attach Form 8903	35	11,228,603
36	Add lines 23 through 35	36	132,389,222
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	7,455,745,054

21. Net oper. loss= 189,041,342
21. Stock options= 364,269
21. Cancel. of debt= 10,013,641
21. For. earn. inc. ex= 29,022,294
21. Gambling inc.= 29,978,207
21. Taxable HSA = 349,147

36. Archer MSA Ded.= 5,821
36. Housing ded.= 82,738
36. Other adj.= 1,363,291

1040 Returns Only

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2013)

* One election box checked ** Both election boxes checked (counts each box separately)

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form 1040 (2013) 39a A = 16,943,367 B = 7,272,390 C = 168,380 D = 53,923 Page **2**

Tax and Credits

38	Amount from line 37 (adjusted gross income)		38	
39a	Check if: A **You** were born before January 2, 1949, B **Spouse** was born before January 2, 1949, C Blind. D Blind. **Total boxes checked ▶ 39a**			Basic Stand. Ded. = 38,502,750; Add. Stand. Ded. = 7,935,165
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**	872,680		Stand. = 38,502,750
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40	Itmzed = 44,330,496
41	Subtract line 40 from line 38 — Real Est. Tax Ded. = 3,034		41	76,478,965
42	**Exemptions.** If line 38 is $150,000 or less, multiply $3,900 by the number on line 6d. Otherwise, see instructions		42	81,435,956
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	68,687,801
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐		44	67,854,825
45	**Alternative minimum tax** (see instructions). Attach Form 6251		45	3,938,312
46	Add lines 44 and 45 ▶		46	67,891,160
47	Foreign tax credit. Attach Form 1116 if required	47: 7,487,567		53a F3800= 462,100; 53b F8801= 322,422; 53c other= 3,649; 53c AMV= 3,994; 53c Sch R= 22,211; 53c F8834= 308; 53c F8911= 13,389; 53c F8936= 43,009; 53c F8396= 58,410; 53c F8839= 55,036
48	Credit for child and dependent care expenses. Attach Form 2441	48: 4,490,991		
49	Education credits from Form 8863, line 19	49: 6,124,474		
50	Retirement savings contributions credit. Attach Form 8880	50: 3,055,146		
51	Child tax credit. Attach Schedule 8812, if required	51: 13,760,763		
52	Residential energy credits. Attach Form 5695	52: 3,036,039		
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53:		
54	Add lines 47 through 53. These are your **total credits**		54	30,124,853
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶		55	63,108,687

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,100

Married filing jointly or Qualifying widow(er), $12,200

Head of household, $8,950

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	18,874,760
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919	57	a= 128,848 b= 42,198
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	5,726,292
59a	Household employment taxes from Schedule H	59a	a= 202,208 b=
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	830,760
60	Taxes from: **a** ☐ Form 8959 2,815,530 **b** ☐ Form 8960 3,090,498 **c** ☐ Instructions; enter code(s) — Recapture Tax = 24,106	60	Other Taxes = 1,077,589
61	Add lines 55 through 60. This is your **total tax** ▶	61	72,665,959

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62: 70,119,224		
63	2013 estimated tax payments and amount applied from 2012 return	63: 8,924,000		
64a	**Earned income credit (EIC)**	64a: 11,273,969		
b	Nontaxable combat pay election 64b: 2,990			
65	Additional child tax credit. Attach Schedule 8812	65: 8,488,728		
66	American opportunity credit from Form 8863, line 8	66: 5,869,280		
67	Reserved	67:		
68	Amount paid with request for extension to file	68: 1,842,863		
69	Excess social security and tier 1 RRTA tax withheld	69: 1,349,771		71a F2439= 8,724
70	Credit for federal tax on fuels. Attach Form 4136	70: 351,572		71d F8885= 13,693
71	Credits from Form: **a** ☐ 2439 ☐ Reserved **c** ☐ 8885 **d** ☐	71:		71d Other Payments: 16,120
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶		72	78,065,232

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**		73	58,523,361
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		74a	55,795,485
▶ b	Routing number 71,568,078 ▶ **c** Type: ☐ Checking ☐ Savings			
▶ d	Account number			
75	Amount of line 73 you want **applied to your 2014 estimated tax** ▶	75: 3,705,135		

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶		76	22,354,521
77	Estimated tax penalty (see instructions)	77: 7,888,268		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

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

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

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
52,704,264				

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

*** Entry for this line is greater than zero, but too small to report

1040 Returns Only

Form 1040 (2013) Page **2**

Tax and Credits

38	Amount from line 37 (adjusted gross income)			38	
39a	Check if: ☐ **You** were born before January 2, 1949, ☐ **Spouse** was born before January 2, 1949, [C] Blind. [D] Blind. **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 346,053,527; Add. Stand. Ded. = 14,552,522
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**	422,143			Stand. = 360,609,902
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	Itmzed = 1,188,594,808
41	Subtract line 40 from line 38		Real Est. Tax Ded. = 1.865	41	6,150,806,932
42	**Exemptions.** If line 38 is $150,000 or less, multiply $3,900 by the number on line 6d. Otherwise, see instructions			42	697,020,549
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	5,542,960,234
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐			44	1,152,241,556
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	27,426,198
46	Add lines 44 and 45 ▶			46	1,179,725,360
47	Foreign tax credit. Attach Form 1116 if required	47	20,237,697		53a F3800= 3,064,587; 53b F8801= 1,004,548; 53c other= 19,289; 53c AMV= 12,568; 53c Sch R= 2,950; 53c F8834= 760; 53c F8911= 6,583; 53c F8936= 231,050; 53c F8396= 73,709; 53c F8839= 229,567
48	Credit for child and dependent care expenses. Attach Form 2441	48	2,473,624		
49	Education credits from Form 8863, line 19	49	7,188,454		
50	Retirement savings contributions credit. Attach Form 8880	50	619,584		
51	Child tax credit. Attach Schedule 8812, if required	51	18,386,043		
52	Residential energy credits. Attach Form 5695	52	1,613,800		
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53			
54	Add lines 47 through 53. These are your **total credits**			54	55,164,813
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	1,124,560,547

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,100

Married filing jointly or Qualifying widow(er), $12,200

Head of household, $8,950

Other Taxes

56	Self-employment tax. Attach Schedule SE			56	55,533,464
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			57	a= 30,440 b= 19,565
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	5,873,596
59a	Household employment taxes from Schedule H			59a	1,077,91[illegible]
b	First-time homebuyer credit repayment. Attach Form 5405 if required			59b	444,923
60	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)		Recapture Tax = 50.246	60	Other Taxes = 415,783
61	Add lines 55 through 60. This is your **total tax** ▶		6,273,283 16,490,817	61	1,210,772,513

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	896,923,697		
63	2013 estimated tax payments and amount applied from 2012 return	63	288,386,856		
64a	**Earned income credit (EIC)**	64a	27,226,244		
b	Nontaxable combat pay election	64b	45,117		
65	Additional child tax credit. Attach Schedule 8812	65	11,509,172		
66	American opportunity credit from Form 8863, line 8	66	5,426,556		
67	Reserved	67			
68	Amount paid with request for extension to file	68	100,624,939		
69	Excess social security and tier 1 RRTA tax withheld	69	2,515,753		71a F2439= 63,529
70	Credit for federal tax on fuels. Attach Form 4136	70	167,708		71d F8885= 52,281
71	Credits from Form: **a** ☐ 2439 ☐ Reserved **c** ☐ 8885 **d** ☐	71			71d Other Payments: 57,290
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	1,333,069,152

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**			73	-256,024,299
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			74a	192,840,610
b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings				
d	Account number				
75	Amount of line 73 you want **applied to your 2014 estimated tax** ▶	75	63,183,689		

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶			76	134,725,503
77	Estimated tax penalty (see instructions)	77	997,843		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

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

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

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
52,704,264				

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

*** Entry for this line is greater than zero, but too small to report

1040 Returns Only

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2013** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 — See separate instructions.

Your first name and initial — Last name — **Your social security number**
Electronically Filed Returns = 125,317,979

If a joint return, spouse's first name and initial — Last name — **Spouse's social security number**
1040's E-filed = 69,350,524

Home address (number and street). If you have a P.O. box, see instructions. — Apt. no.
1040A's E-filed = 35,890,253

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

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
1040EZ's E-filed = 20,077,203

Presidential Election Campaign
Y = * 3,059,222 Y = ** 4,917,150
Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name — Foreign province/state/county — Foreign postal code

Filing Status

Check only one box.

57,100,252 **1** ☐ Single
46,297,050 **2** ☐ Married filing jointly (even if one had income)
2,061,409 **3** ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 63,732
19,795,536 **4** ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a chi child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . 117,884,258
b ☐ **Spouse** . 46,304,169

Boxes che on 6a and b: Ret. = 117,884,258; Exempt.= 164,188,427; Ret. = 42,293,745; Exempt.= 74,837,665

c Dependents:

(1) First name Last name	(2) De social se	Number of Returns	ben ship	Number of Exempt.=	child under age 17 g for child tax credit e instructions)
CHILDREN AT HOME		42,293,745		74,837,665	32,200,661
CHILDREN AWAY FROM HOME		361,605		433,571	20,566,848
PARENTS		2,400,664		2,864,152	7,560,770
OTHER DEPENDENTS		6,300,893		8,931,615	2,086,734

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

No. of children on 6c who:
• **lived with you** ____
• **did not live with you due to di or separatio (see instructions)** Ret. = 361,605; Exempt.= 433,571
Dependents on 6c not entered above ____

d Total number of exemptions claimed Returns = See 6a . Exemptions = 251,255,429

Add numbers on lines above ▶ ☐

Income

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	105,970,028	
8a	**Taxable** interest. Attach Schedule B if required			8a	37,504,933	
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	5,146,022			
9a	Ordinary dividends. Attach Schedule B if required			9a	23,439,704	
b	Qualified dividends	9b	21,929,102			
10	Taxable refunds, credits, or offsets of state and local income taxes			10	18,828,956	
11	Alimony received			11	368,807	
12	Business income or (loss). Attach Schedule C or C-EZ .13 Cap. Gain Dist. = 2,929,559			12	19,244,359	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	17,632,740	
14	Other gains or (losses). Attach Form 4797			14	1,872,939	
15a	IRA distributions	15a	11,578,260	b Taxable amount 15b	10,978,306	
16a	Pensions and annuities	16a	24,735,766	b Taxable amount 16b	22,710,754	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	14,767,795	
18	Farm income or (loss). Attach Schedule F			18	1,594,565	
19	Unemployment compensation			19	8,034,900	
20a	Social security benefits	20a	21,915,530	b Taxable amount 20b	15,103,023	
21	Other income. List type and amount			21	5,716,503	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	125,129,478	

Adjusted Gross Income

23	Educator expenses	23	3,404,710		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	136,529		
25	Health savings account deduction. Attach Form 8889	25	1,052,709		
26	Moving expenses. Attach Form 3903	26	1,134,678		
27	Deductible part of self-employment tax. Attach Schedule SE	27	15,460,015		
28	Self-employed SEP, SIMPLE, and qualified plans	28	819,210		
29	Self-employed health insurance deduction	29	3,367,211		
30	Penalty on early withdrawal of savings	30	581,641		
31a	Alimony paid b Recipient's SSN ▶ 397,555	31a	555,148		
32	IRA deduction	32	2,298,057		
33	Student loan interest deduction	33	10,499,892		
34	Tuition and fees. Attach Form 8917	34	1,653,779		
35	Domestic production activities deduction. Attach Form 8903	35	653,338		
36	Add lines 23 through 35			36	32,342,435
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	125,317,979

21. Net oper. loss= 1,018,412
21. Stock options= 1,947
21. Cancel. of debt= 647,586
21. For. earn. inc. ex= 210,590
21. Gambling inc.= 1,619,112
21. Taxable HSA = 233,381

36. Archer MSA Ded.= 2,115
36. Housing ded.= 2,026
36. Other adj.= 115,123

Electronically Filed Returns

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2013)

* One election box checked ** Both election boxes checked (counts each box separately)

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2013** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 — See separate instructions.

Your first name and initial — Last name — **Your social security number**

Electronically Filed Returns = 125,317,979

If a joint return, spouse's first name and initial — Last name — **Spouse's social security number**

1040's E-filed = 69,350,524

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

1040A's E-filed = 35,890,253

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

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

1040EZ's E-filed = 20,077,203

Presidential Election Campaign

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

Foreign country name — Foreign province/state/county — Foreign postal code

Filing Status

Check only one box.

1 ☐ Single

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

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

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

5 ☐ Qualifying widow(er) with dependent child

Exemptions

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

b ☐ **Spouse**

Boxes checked on 6a and 6b

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

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

No. of children on 6c who:
- **lived with you**
- **did not live with you due to divorce or separation (see instructions)**

Dependents on 6c not entered above

d Total number of exemptions claimed

Add numbers on lines above ▶

Income

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	5,653,597,352
8a	**Taxable** interest. Attach Schedule B if required			8a	74,535,188
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	55,812,576		
9a	Ordinary dividends. Attach Schedule B if required			9a	161,876,230
b	Qualified dividends	9b	117,585,031		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	23,710,838
11	Alimony received			11	8,031,773
12	Business income or (loss). Attach Schedule C or C-EZ .13 Cap. Gain Dist. = 4,989,536			12	244,477,459
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	360,936,775
14	Other gains or (losses). Attach Form 4797			14	-2,949,099
15a	IRA distributions	15a	212,336,240	b Taxable amount 15b	175,651,637
16a	Pensions and annuities	16a	874,954,096	b Taxable amount 16b	515,901,284
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	524,296,514
18	Farm income or (loss). Attach Schedule F			18	-6,473,974
19	Unemployment compensation			19	43,744,745
20a	Social security benefits	20a	448,855,452	b Taxable amount 20b	198,096,320
21	Other income. List type and amount			21	30,081,026
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	7,884,145,693

Adjusted Gross Income

23	Educator expenses	23	853,414		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	446,758		
25	Health savings account deduction. Attach Form 8889	25	3,265,464		
26	Moving expenses. Attach Form 3903	26	3,163,485		
27	Deductible part of self-employment tax. Attach Schedule SE	27	22,651,113		
28	Self-employed SEP, SIMPLE, and qualified plans	28	18,927,545		
29	Self-employed health insurance deduction	29	23,257,826		
30	Penalty on early withdrawal of savings	30	184,851		
31a	Alimony paid b Recipient's SSN ▶ 397,555	31a	10,075,332		
32	IRA deduction	32	10,915,924		
33	Student loan interest deduction	33	10,640,301		
34	Tuition and fees. Attach Form 8917	34	3,793,706		
35	Domestic production activities deduction. Attach Form 8903	35	9,599,321		
36	Add lines 23 through 35			36	118,914,092
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	7,765,231,602

21. Net oper. loss= 143,940,654
21. Stock options= 304,148
21. Cancel. of debt= 7,856,518
21. For. earn. inc. ex= 13,990,663
21. Gambling inc.= 23,410,577
21. Taxable HSA = 306,311

36. Archer MSA Ded.= 3,627
36. Housing ded.= 39,604
36. Other adj.= 1,095,823

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2013)

* One election box checked ** Both election boxes checked (counts each box separately)

Electronically Filed Returns

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form 1040 (2013) 39a A = 18,396,392 B = 7,545,155 C = 205,577 D = 76,822 Page **2**

Tax and Credits

38	Amount from line 37 (adjusted gross income)			38	
39a	Check if: [A] **You** were born before January 2, 1949, [B] **Spouse** was born before January 2, 1949, [C] Blind. [D] Blind. **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 85,470,080; Add. Stand. Ded. = 11,281,057
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶	39b	686,115		Stand. = 85,470,080
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	Itmzed = 38,364,801
41	Subtract line 40 from line 38 — Real Est. Tax Ded. = 0			41	110,779,117
42	**Exemptions.** If line 38 is $150,000 or less, multiply $3,900 by the number on line 6d. Otherwise, see instructions			42	116,615,752
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	95,006,721
44	**Tax** (see instructions). Check if any from: **a** [ ] Form(s) 8814 **b** [ ] Form 4972 **c** [ ]			44	94,202,189
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	3,436,391
46	Add lines 44 and 45 ▶			46	94,231,627
47	Foreign tax credit. Attach Form 1116 if required	47	6,442,544		53a F3800= 405,582; 53b F8801= 276,649; 53c other= 3,179; 53c AMV= 2,977; 53c Sch R= 62,851; 53c F8834= 306; 53c F8911= 8,535; 53c F8936= 36,062; 53c F8396= 54,401; 53c F8839= 44,648
48	Credit for child and dependent care expenses. Attach Form 2441	48	5,881,915		
49	Education credits from Form 8863, line 19	49	9,371,253		
50	Retirement savings contributions credit. Attach Form 8880	50	6,819,809		
51	Child tax credit. Attach Schedule 8812, if required	51	20,446,773		
52	Residential energy credits. Attach Form 5695	52	2,704,319		
53	Other credits from Form: **a** [ ] 3800 **b** [ ] 8801 **c** [ ]	53			
54	Add lines 47 through 53. These are your **total credits**			54	41,075,451
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	83,449,620

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,100

Married filing jointly or Qualifying widow(er), $12,200

Head of household, $8,950

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	15,460,015
57	Unreported social security and Medicare tax from Form: **a** [ ] 4137 **b** [ ] 8919	57	a= 114,259 b= 28,528
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	5,048,515
59a	Household employment taxes from Schedule H	59a	163,805
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	743,910
60	Taxes from: **a** [ ] Form 8959 **b** [ ] Form 8960 **c** [ ] Instructions; enter code(s) — Recapture tax = 17,341	60	Other Taxes = 969,377
61	Add lines 55 through 60. This is your **total tax** ▶ (2,521,998; 2,725,307)	61	91,305,682

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	111,716,285		
63	2013 estimated tax payments and amount applied from 2012 return	63	7,586,783		
64a	**Earned income credit (EIC)**	64a	26,184,243		
b	Nontaxable combat pay election	64b	7,982		
65	Additional child tax credit. Attach Schedule 8812	65	18,877,093		
66	American opportunity credit from Form 8863, line 8	66	9,589,554		
67	Reserved	67			
68	Amount paid with request for extension to file	68	1,448,540		
69	Excess social security and tier 1 RRTA tax withheld	69	1,203,246		71a F2439= 6,077
70	Credit for federal tax on fuels. Attach Form 4136	70	315,732		71d F8885= 10,362
71	Credits from Form: **a** [ ] 2439 **b** [ ] Reserved **c** [ ] 8885 **d** [ ]	71			71d Other Payments: 9,232
72	Add lines 62, 63, 64a and 65 through 71. These are your **total payments** ▶			72	119,512,974

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**			73	101,430,433
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ [ ]			74a	99,072,847
▶ b	Routing number		71,568,078	▶ c Type: [ ] Checking [ ] Savings	
▶ d	Account number				
75	Amount of line 73 you want **applied to your 2014 estimated tax** ▶	75	3,147,586		

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶			76	20,206,918
77	Estimated tax penalty (see instructions)	77	6,829,014		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [ ] **Yes.** Complete below. [ ] **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

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

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

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
74,336,115				

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

*** Entry for this line is greater than zero, but too small to report

Electronically Filed Returns

Form 1040 (2013) Page **2**

Tax and Credits

38	Amount from line 37 (adjusted gross income)			38	
39a	Check if: ☐ **You** were born before January 2, 1949, ☐ Blind. ☐ **Spouse** was born before January 2, 1949, ☐ Blind. **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 702,253,353; Add. Stand. Ded. = 20,177,690
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**		422,143		Stand. = 722,431,043
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	Itmzed = 999,442,827
41	Subtract line 40 from line 38 — Real Est. Tax Ded. = 0			41	6,241,677,401
42	**Exemptions.** If line 38 is $150,000 or less, multiply $3,900 by the number on line 6d. Otherwise, see instructions			42	960,519,577
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	5,425,635,787
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐			44	1,069,063,529
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	22,454,114
46	Add lines 44 and 45 ▶			46	1,091,544,730
47	Foreign tax credit. Attach Form 1116 if required	47	11,642,108		53a F3800= 2,605,750; 53b F8801= 839,666; 53c other= 8,342; 53c AMV= 11,113; 53c Sch R= 7,491; 53c F8834= 757; 53c F8911= 3,873; 53c F8936= 199,668; 53c F8396= 68,702; 53c F8839= 173,961
48	Credit for child and dependent care expenses. Attach Form 2441	48	3,202,532		
49	Education credits from Form 8863, line 19	49	9,758,953		
50	Retirement savings contributions credit. Attach Form 8880	50	1,205,421		
51	Child tax credit. Attach Schedule 8812, if required	51	24,792,693		
52	Residential energy credits. Attach Form 5695	52	1,391,623		
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53			
54	Add lines 47 through 53. These are your **total credits**			54	55,912,651
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	1,035,632,079

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,100

Married filing jointly or Qualifying widow(er), $12,200

Head of household, $8,950

Other Taxes

56	Self-employment tax. Attach Schedule SE			56	45,259,453
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			57	a= 19,854 b= 12,908
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	4,961,302
59a	Household employment taxes from Schedule H			59a	830,411
b	First-time homebuyer credit repayment. Attach Form 5405 if required			59b	400,718
60	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s) — 5,425,071; 12,255,065; Recapture Tax = 9.594			60	Other Taxes = 371,231
61	Add lines 55 through 60. This is your **total tax** ▶			61	1,105,179,615

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	923,738,366		
63	2013 estimated tax payments and amount applied from 2012 return	63	231,453,816		
64a	**Earned income credit (EIC)**	64a	63,593,837		
b	Nontaxable combat pay election — 64b 122,814				
65	Additional child tax credit. Attach Schedule 8812	65	25,184,281		
66	American opportunity credit from Form 8863, line 8	66	8,556,672		
67	Reserved	67			
68	Amount paid with request for extension to file	68	74,838,565		
69	Excess social security and tier 1 RRTA tax withheld	69	2,231,741		71a F2439= 32,222
70	Credit for federal tax on fuels. Attach Form 4136	70	135,707		71d F8885= 35,807
71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8885 **d** ☐	71			71d Other Payments: 45,246
72	Add lines 62, 63, 64a and 65 through 71. These are your **total payments** ▶			72	1,329,849,151

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**			73	-336,670,617
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			74a	289,232,322
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings				
▶ d	Account number				
75	Amount of line 73 you want **applied to your 2014 estimated tax** ▶	75	47,438,294		

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶			76	112,808,009
77	Estimated tax penalty (see instructions)	77	806,929		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

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

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

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
74,336,115				
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		

*** Entry for this line is greater than zero, but too small to report

Electronically Filed Returns

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **1040A** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** (99) **2013** IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
	Total Forms Filed = 39,406,366	
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	Total Forms Filed Electronically = 35,890,253	

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

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

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

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. Y = * 673,313 Y = ** 621,619

Foreign country name | Foreign province/state/county | Foreign postal code

Single = 15,382,169 Joint = 10,796,127

Filing status

Check only one box.

15,382,169 **1** ☐ Single 12,325,793

10,796,127 **2** ☐ Married filing jointly (even if only one had income)

873,277 **3** ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 29,000

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

5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a. 38,783,547

b ☐ **Spouse** 10,806,093

Boxes checked on 6a and 6b Exem. = 49,589,640

c Dependents:

If more than six dependents, see instructions.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
CHILDREN AT HOME	17,581,013	29,911,848	15,203,727
CHILDREN AWAY FROM HOME	144,034	185,022	8,562,097
PARENTS	1,141,514	1,365,181	3,316,829
OTHER DEPENDENTS	4,166,805	6,382,154	970,947
TOTAL DEPENDENTS	20,862,580	37,844,205	☐
Total	Returns = See 6a	87,433,845	☐

No. of children on 6c who: Ret. = 17,581,013 Exem. = 29,911,848
• lived with you
• did not live with you due to divorce or separation (see instructions) Ret. = 144,034 Exem. = 185,022
Dependents on 6c not entered above
Add numbers on lines above ▶

d Total number of exemptions claimed.

Income

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2.			7	34,597,733
8a	**Taxable** interest. Attach Schedule B if required.			8a	6,346,994
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b	158,968		
9a	Ordinary dividends. Attach Schedule B if required.			9a	2,681,302
b	Qualified dividends (see instructions).	9b	2,296,447		
10	Capital gain distributions (see instructions).			10	759,048
11a	IRA distributions.	11a	2,246,308	11b Taxable amount (see instructions). 11b	2,149,568
12a	Pensions and annuities.	12a	6,488,328	12b Taxable amount (see instructions). 12b	6,137,617
	Other Income = 801,305				
13	Unemployment compensation and Alaska Permanent Fund dividends.			13	2,780,516
14a	Social security benefits.	14a	7,690,629	14b Taxable amount (see instructions). 14b	3,908,597
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶			15	39,157,536

Adjusted gross income

16	Educator expenses (see instructions).	16	810,913		
17	IRA deduction (see instructions).	17	440,374		
18	Student loan interest deduction (see instructions).	18	4,323,066		
19	Tuition and fees. Attach Form 8917.	19	647,448		
20	Add lines 16 through 19. These are your **total adjustments.**			20	5,717,086
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶			21	39,406,366

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11327A Form **1040A** (2013)

* One election box checked ** Both election boxes checked (counts each box separately)

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **1040A** Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99) 2013

IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
	Total Forms Filed = 39,406,366	
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	Total Forms Filed Electronically = 35,890,253	

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

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

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

Single = 17,400,203 Joint = 10,252,365

Foreign country name | Foreign province/state/county | Foreign postal code

Presidential Election Campaign

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

Filing status

Check only one box.

1 ☐ Single

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

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

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

5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions

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

b ☐ **Spouse**

Boxes checked on 6a and 6b

c **Dependents:**

If more than six dependents, see instructions.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐
			☐
			☐

No. of children on 6c who:

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

Dependents on 6c not entered above

d Total number of exemptions claimed. Add numbers on lines above ▶

Income

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2.					7	1,001,415,543
8a	**Taxable** interest. Attach Schedule B if required.					8a	3,471,596
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b	339,057				
9a	Ordinary dividends. Attach Schedule B if required.					9a	2,727,406
b	Qualified dividends (see instructions).	9b	2,038,425				
10	Capital gain distributions (see instructions).					10	936,308
11a	IRA distributions.	11a	22,851,187	11b	Taxable amount (see instructions).	11b	19,479,938
12a	Pensions and annuities.	12a	136,512,336	12b	Taxable amount (see instructions).	12b	108,186,080
					Other Income = 2,110,595		
13	Unemployment compensation and Alaska Permanent Fund dividends.					13	14,178,802
14a	Social security benefits.	14a	136,520,465	14b	Taxable amount (see instructions).	14b	32,858,235
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶					15	1,185,364,502

Adjusted gross income

16	Educator expenses (see instructions).	16	191,545		
17	IRA deduction (see instructions).	17	1,353,352		
18	Student loan interest deduction (see instructions).	18	4,327,970		
19	Tuition and fees. Attach Form 8917.	19	1,619,981		
20	Add lines 16 through 19. These are your **total adjustments.**			20	7,492,848
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶			21	1,177,871,654

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11327A Form **1040A** (2013)

* One election box checked ** Both election boxes checked (counts each box separately)

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).		22	
23a	Check if: A **You** were born before January 2, 1949, B **Spouse** was born before January 2, 1949, C Blind, D Blind — **Total boxes checked** ▶ 23a	☐	A= 6,129,724 B= 2,142,217 C= 85,847 D= 38,073	
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b	☐	Boxes Checked= 1,991	
24	Enter your **standard deduction**. Tot. Std. Ded.= 39,106,626		24 Add. Std. Ded= 6,351,803	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.		25 35,046,839	
26	**Exemptions.** Multiply $3,900 by the number on line 6d.		26 38,781,550	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶		27 26,664,594	
28	**Tax,** including any alternative minimum tax (see instructions).		28 26,532,099	
29	Credit for child and dependent care expenses. Attach Form 2441.	29 1,824,715		
30	Credit for the elderly or the disabled. Attach Schedule R.	30 54,645		
31	Education credits from Form 8863, line 19.	31 4,072,337		
32	Retirement savings contributions credit. Attach Form 8880.	32 4,356,584		
33	Child tax credit. Attach Schedule 8812, if required.	33 8,802,514		
34	Add lines 29 through 33. These are your **total credits.**		34 15,534,365	
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your **total tax.**		19,474,284 35 19,474,284	
36	Federal income tax withheld from Forms W-2 and 1099.	36 36,299,471		
37	2013 estimated tax payments and amount applied from 2012 return.	37 350,202		
38a	**Earned income credit (EIC).**	38a 33,885		
b	Nontaxable combat pay election. 38b 6,977	14,576,972		
39	Additional child tax credit. Attach Schedule 8812.	39 12,238,907	Excess FICA withheld= 4,977	
40	American opportunity credit from Form 8863, line 8.	40 4,529,898	Extension Request= 23,954	Other Payments:
41	Add lines 36, 37, 38a, 39, and 40. These are your **total payments.**		▶ 41 37,898,112	5,017

Standard Deduction for—
- People who check any box on line 23a or 23b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,100
Married filing jointly or Qualifying widow(er), $12,200
Head of household, $8,950

If you have a qualifying child, attach Schedule EIC.

Refund

42	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you **overpaid.**	42 35,409,105	
43a	Amount of line 42 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	43a 35,327,369	
▶ b	Routing number ☐☐☐☐☐☐☐☐☐	▶ c Type: ☐ Checking ☐ Savings	
▶ d	Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐		
44	Amount of line 42 you want **applied to your 2014 estimated tax.**	44 107,300	

Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.

Amount you owe

45	**Amount you owe.** Subtract line 41 from line 35. For details on how to pay, see instructions.	▶ 45 2,807,089	
46	Estimated tax penalty (see instructions).	46 655,343	

Third party designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶ ☐☐☐☐☐

Sign here

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

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

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid preparer use only

Print/type preparer's name	Preparer's signature	Date	Check ▶ ☐ if self-employed	PTIN
19,718,644				
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Form 1040A (2013) Page **2**

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).			22	
23a	Check if: ☐ **You** were born before January 2, 1949, ☐ Blind; ☐ **Spouse** was born before January 2, 1949, ☐ Blind. **Total boxes checked** ▶ 23a				
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b		☐ Boxes Checked= 3,997		
24	Enter your **standard deduction**.	Tot. Std. Ded.= 349,002,303		24 Add. Std. Ded= 11,030,656	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.			25 843,781,724	
26	**Exemptions.** Multiply $3,900 by the number on line 6d.			26 340,813,680	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶			27 574,221,900	
28	**Tax,** including any alternative minimum tax (see instructions).			28 76,074,052	
29	Credit for child and dependent care expenses. Attach Form 2441.	29	985,323		
30	Credit for the elderly or the disabled. Attach Schedule R.	30	6,543		
31	Education credits from Form 8863, line 19.	31	3,457,355		
32	Retirement savings contributions credit. Attach Form 8880.	32	697,415		
33	Child tax credit. Attach Schedule 8812, if required.	33	8,847,261		
34	Add lines 29 through 33. These are your **total credits.**			34 13,993,898	
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your **total tax.**			35 62,080,331 / 62,080,331	
36	Federal income tax withheld from Forms W-2 and 1099.	36	108,937,326		
37	2013 estimated tax payments and amount applied from 2012 return.	37	963,556		
38a	**Earned income credit (EIC).**	38a	39,999,111		
b	Nontaxable combat pay election.	38b	107,167		
39	Additional child tax credit. Attach Schedule 8812.	39	16,345,991	Excess FICA withheld= 2,297	
40	American opportunity credit from Form 8863, line 8.	40	3,826,395	Extension Request= 29,116	Other Payment
41	Add lines 36, 37, 38a, 39, and 40. These are your **total payments.** ▶			41 170,126,625	7,423

Standard Deduction for—
- People who check any box on line 23a or 23b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,100
Married filing jointly or Qualifying widow(er), $12,200
Head of household, $8,950

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.

42	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you **overpaid.**	42	-111,091,186
43a	Amount of line 42 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	43a	111,008,991
▶ b	Routing number	▶ c Type: ☐ Checking ☐ Savings	
▶ d	Account number		
44	Amount of line 42 you want **applied to your 2014 estimated tax.**	44	82,195

Amount you owe

45	**Amount you owe.** Subtract line 41 from line 35. For details on how to pay, see instructions. ▶	45	3,065,546
46	Estimated tax penalty (see instructions).	46	20,655

Third party designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign here

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

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

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid preparer use only

Print/type preparer's name	Preparer's signature	Date	Check ▶ ☐ if self-employed	PTIN
19,718,644				
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **1040EZ**

Department of the Treasury—Internal Revenue Service

Income Tax Return for Single and Joint Filers With No Dependents (99) 2013

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
	Total Forms Filed = 23,290,320	
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		Presidential Election Campaign
Single = 21,992,204 Joint = 1,298,116		Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking
Foreign country name	Foreign province/state/county	Foreign postal code
		Y = * 609,644 Y = ** 80,270 ☐ You ☐ Spouse

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	23,082,142
	Tax exempt interest = 0		
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	1,545,263
	Other Net Income or Loss = 308,915		
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	1,377,805
4	Add lines 1, 2, and 3. This is your **adjusted gross income.** 23,289,322	4	23,290,320
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. ☐ **You** ☐ **Spouse** You boxes checked = 7,433,722 If no one can claim you (or your spouse if a joint return), enter $10,000 if **single;** $20,000 if **married filing jointly.** See back for explanation. Total Exemptions = 17,937,969	5	23,289,322
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	15,150,405

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7	22,631,432
8a	**Earned income credit (EIC)** (see instructions).	8a	2,970,844
b	Nontaxable combat pay election. 8b 0	F4868 payment =	1,008
9	Add lines 7 and 8a. These are your **total payments and credits.** ▶	9	22,864,053
10	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	15,148,408

Excess FICA / RRTA = 2,993

Refund

Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.

11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund.** If Form 8888 is attached, check here ▶ ☐	11a	21,624,744
▶ b	Routing number	▶ c Type: ☐ Checking ☐ Savings	
▶ d	Account number		

Amount You Owe

12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe.** For details on how to pay, see instructions. ▶	12	1,319,070

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See instructions.

Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
9,403,266				
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2013)

* One election box checked ** Both election boxes checked (counts each box separately)

Form **1040EZ**

Department of the Treasury—Internal Revenue Service

Income Tax Return for Single and Joint Filers With No Dependents (99) 2013

OMB No. 1545-0074

Your first name and initial	Last name Total Forms Filed = 23,290,320	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Single = 17,053,148 Joint = 956,933		**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	452,418,044
	Tax exempt interest = 0		
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	174,630
	Other Net Income or Loss = 1,147,466		
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	6,271,856
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	460,011,995
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. ☐ **You** ☐ **Spouse** You boxes checked = 6,650,467 If no one can claim you (or your spouse if a joint return), enter $10,000 if **single;** $20,000 if **married filing jointly.** See back for explanation. Total Exemptions = 13,641,206	5	139,037,730
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	270,646,341

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.		7	52,594,280
8a	**Earned income credit (EIC)** (see instructions).		8a	856,365
b	Nontaxable combat pay election.	8b 0	F4868 payment = 2,040	Excess FICA / RRTA = 2,769
9	Add lines 7 and 8a. These are your **total payments and credits.** ▶		9	53,458,340
10	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.		10	37,364,630

Refund

Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.

11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund.** If Form 8888 is attached, check here ▶ ☐	11a	16,746,895
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		

Amount You Owe

12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe.** For details on how to pay, see instructions. ▶	12	653,186

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Joint return? See instructions.

Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name 9,403,266	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ **Information about Schedule A and its separate instructions is at *www.irs.gov/schedulea*.**

▶ **Attach to Form 1040.**

OMB No. 1545-0074

2013

Attachment Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Total Schedules Filed = 44,848,004

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1	8,997,721		
	2	Enter amount from Form 1040, line 38 [2]				
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3	8,996,686		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	8,997,721
Taxes You Paid	5	State and local **(check only one box):**				
		a ☐ Income taxes, **or** — Income Taxes = 32,589,964	5	42,667,457		
		b ☐ General sales taxes — General Sales Tax = 10,077,493				
	6	Real estate taxes (see instructions)	6	37,803,131		
	7	Personal property taxes	7	19,696,282		
	8	Other taxes. List type and amount ▶	8	2,402,404		
	9	Add lines 5 through 8			9	43,976,931
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	32,781,159		
Note. Your mortgage interest deduction may be limited (see instructions).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11	1,117,053		
	12	Points not reported to you on Form 1098. See instructions for special rules	12	2,593,772		
	13	Mortgage insurance premiums (see instructions)	13	4,690,700		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	1,515,150		
	15	Add lines 10 through 14			15	33,897,795
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	33,423,085		
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17	22,176,066		
	18	Carryover from prior year	18	539,770		
	19	Add lines 16 through 18 — Capital Gains Deduction Limitation = 26,908			19	36,430,878
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	96,986
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21	14,544,643		
	22	Tax preparation fees	22	21,621,106		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	7,810,842		
	24	Add lines 21 through 23	24	28,174,503		
	25	Enter amount from Form 1040, line 38 [25]				
	26	Multiply line 25 by 2% (.02)	26	28,172,185		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	12,301,592
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶ Gambling Loss Deduction = 892,282 Other than Gambling Deduction = 317,236 Property Income, Casualty, & Theft Deduction = 7,441			28	1,205,191
Total Itemized Deductions	29	Is Form 1040, line 38, over $150,000? ☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. ☐ **Yes.** Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			29	44,330,496
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here — Boxes checked = 134,060 ▶ ☐				

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Information about Schedule A and its separate instructions is at *www.irs.gov/schedulea*.
▶ Attach to Form 1040.

OMB No. 1545-0074

2013

Attachment Sequence No. 07

Name(s) shown on Form 1040

Your social security number

Total Schedules Filed = 44,848,004

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1	129,127,805		
	2	Enter amount from Form 1040, line 38 [2]				
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3	44,621,073		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	84,506,732
Taxes You Paid	5	State and local **(check only one box):**				
		a ☐ Income taxes, **or** } Income Taxes = 304,274,450	5	320,871,155		
		b ☐ General sales taxes } General Sales Taxes = 16,596,706				
	6	Real estate taxes (see instructions)	6	174,273,112		
	7	Personal property taxes	7	9,122,824		
	8	Other taxes. List type and amount ▶	8	1,923,612		
	9	Add lines 5 through 8			9	506,190,703
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	290,240,747		
Note. Your mortgage interest deduction may be limited (see instructions).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11	5,945,106		
	12	Points not reported to you on Form 1098. See instructions for special rules	12	1,479,983		
	13	Mortgage insurance premiums (see instructions)	13	6,507,412		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	13,143,934		
	15	Add lines 10 through 14			15	317,317,182
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	148,440,964		
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17	51,591,496		
	18	Carryover from prior year	18	28,030,187		
	19	Add lines 16 through 18			19	194,664,317
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	2,462,945
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21	85,604,965		
	22	Tax preparation fees	22	7,441,545		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	44,750,576		
	24	Add lines 21 through 23	24	137,797,085		
	25	Enter amount from Form 1040, line 38 [25]				
	26	Multiply line 25 by 2% (.02)	26	79,825,210		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	98,383,484
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶ Gambling Loss Deduction = 18,673,003 Other than Gambling Deduction = 2,024,561 Property Income, Casualty & Theft Deduction = 800,052			28	21,497,617
Total Itemized Deductions	29	Is Form 1040, line 38, over $150,000?				
		☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.			29	1,188,594,808
		☐ **Yes.** Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.				
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐				

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.
▶ Information about Schedule B (Form 1040A or 1040) and its instructions is at *www.irs.gov/scheduleb*.

OMB No. 1545-0074

2013

Attachment Sequence No. **08**

Name(s) shown on return

Total Schedules Filed = 18,933,401

Your social security number

Part I Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶ F1040: 17,561,448 F1040A: 1,371,953 The component parts of line 2 are as follows: F1040: 15,356,777 F1040A: 1,109,647	1	
2	Add the amounts on line 1	2	16,466,423
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	18,635
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶ The component parts of line 6 are as follows: F1040: 13,681,742 F1040A: 657,976	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	14,339,718

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2013, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), formerly TD F 90-22.1, to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
8	During 2013, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		

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

Cat. No. 17146N **Schedule B (Form 1040A or 1040) 2013**

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.
▶ Information about Schedule B (Form 1040A or 1040) and its instructions is at *www.irs.gov/scheduleb*.

OMB No. 1545-0074

2013

Attachment Sequence No. **08**

Name(s) shown on return

Total Schedules Filed = 18,933,401

Your social security number

Part I Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶ F1040: 17,561,448 F1040A: 1,371,953 The component parts of line 2 are as follows: F1040: 93,347,653 F1040A: 2,555,921	1	
2	Add the amounts on line 1	2	95,903,574
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	32,554
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶ The component parts of line 6 are as follows: F1040: 208,069,418 F1040A: 2,254,658	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	210,324,076

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2013, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), formerly TD F 90-22.1, to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
8	During 2013, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ **For information on Schedule C and its instructions, go to *www.irs.gov/schedulec.***
▶ **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

2013

Attachment Sequence No. **09**

Name of proprietor: Total Schedules Filed = 26,745,953 Includes 4,814,832 Schedule C-EZ's

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

B Enter code from instructions ▶

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

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

E Business address (including suite or room no.) ▶

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

F Accounting method: **(1)** ☐ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses . ☐ **Yes** ☐ **No**

H If you started or acquired this business during 2013, check here . . . . . Boxes Checked = 1,719,565 ▶ ☐

I Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) . . . . . ☐ **Yes** ☐ **No**

J If "Yes," did you or will you file required Forms 1099? . . . . . ☐ **Yes** ☐ **No**

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . ▶ ☐	1	22,844,296
2	Returns and allowances	2	679,048
3	Subtract line 2 from line 1	3	22,851,027
4	Cost of goods sold (from line 42)	4	4,235,379
5	**Gross profit.** Subtract line 4 from line 3	5	22,871,251
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	987,213
7	**Gross income.** Add lines 5 and 6 . . . . . ▶	7	23,091,558

Part II Expenses

Enter expenses for business use of your home only on line 30.

8	Advertising	8	6,085,076	18	Office expense (see instructions)	18	7,393,470
9	Car and truck expenses (see instructions)	9	11,856,117	19	Pension and profit-sharing plans .	19	101,338
				20	Rent or lease (see instructions):		
10	Commissions and fees .	10	1,091,258	a	Vehicles, machinery, and equipment	20a	1,793,897
11	Contract labor (see instructions)	11	2,241,422	b	Other business property . . .	20b	3,189,220
12	Depletion	12	69,731	21	Repairs and maintenance . . .	21	4,564,037
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	5,658,864	22	Supplies (not included in Part III) .	22	9,693,506
				23	Taxes and licenses	23	6,114,925
				24	Travel, meals, and entertainment:		
14	Employee benefit programs (other than on line 19) . .	14	233,303	a	Travel	24a	4,494,755
15	Insurance (other than health)	15	5,688,188	b	Deductible meals and entertainment (see instructions) .	24b	6,504,248
16	Interest:			25	Utilities	25	11,403,004
a	Mortgage (paid to banks, etc.)	16a	465,259	26	Wages (less employment credits) .	26	1,065,347
b	Other	16b	1,450,729	27a	Other expenses (from line 48) . .	27a	12,950,704
17	Legal and professional services	17	7,347,361	b	**Reserved for future use** . . .	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a . . . . . ▶	28	20,721,283
29	Tentative profit or (loss). Subtract line 28 from line 7	29	23,844,055
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). **Simplified method filers only:** enter the total square footage of: (a) your home: 796,330 and (b) the part of your home used for business: 792,986 . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	3,432,767
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	23,529,912

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both **Form 1040, line 12,** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.** nondeductible loss (+)/suspended loss carryover (-)

• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited. 202,707

Total Boxes Checked = 5,818,925

32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ **For information on Schedule C and its instructions, go to *www.irs.gov/schedulec*.**
▶ **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074
2013
Attachment Sequence No. **09**

Name of proprietor: Total Schedules Filed = 26,745,953 Includes 4,814,832 Schedule C-EZ's

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

B Enter code from instructions ▶

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

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

E Business address (including suite or room no.) ▶
City, town or post office, state, and ZIP code

F Accounting method: **(1)** ☐ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses . ☐ **Yes** ☐ **No**

H If you started or acquired this business during 2013, check here . . . . . ▶ ☐

I Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) . . . . . ☐ **Yes** ☐ **No**

J If "Yes," did you or will you file required Forms 1099? . . . . . ☐ **Yes** ☐ **No**

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . ▶ ☐	1	1,321,100,724
2	Returns and allowances	2	4,246,484
3	Subtract line 2 from line 1	3	1,316,854,239
4	Cost of goods sold (from line 42)	4	398,888,005
5	**Gross profit.** Subtract line 4 from line 3	5	917,966,234
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	18,388,655
7	**Gross income.** Add lines 5 and 6 . . . . . ▶	7	936,354,889

Part II Expenses

Enter expenses for business use of your home only on line 30.

8	Advertising	8	14,940,521	18	Office expense (see instructions)	18	12,382,621
9	Car and truck expenses (see instructions)	9	89,200,843	19	Pension and profit-sharing plans .	19	1,120,447
10	Commissions and fees .	10	14,301,044	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	47,563,802	a	Vehicles, machinery, and equipment	20a	9,222,247
12	Depletion	12	1,070,717	b	Other business property . . .	20b	36,162,637
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	35,394,502	21	Repairs and maintenance . . .	21	17,707,911
14	Employee benefit programs (other than on line 19) . .	14	3,115,595	22	Supplies (not included in Part III) .	22	35,133,128
15	Insurance (other than health)	15	17,988,834	23	Taxes and licenses	23	18,917,782
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a	3,362,709	a	Travel	24a	14,233,965
b	Other	16b	5,596,389	b	Deductible meals and entertainment (see instructions) .	24b	9,540,026
17	Legal and professional services	17	11,610,105	25	Utilities	25	31,152,291
				26	Wages (less employment credits) .	26	83,396,474
				27a	Other expenses (from line 48) . .	27a	110,106,349
				b	**Reserved for future use** . . .	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a . . . . . ▶	28	625,734,422
29	Tentative profit or (loss). Subtract line 28 from line 7	29	310,620,467
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). **Simplified method filers only:** enter the total square footage of: (a) your home: 1,571,834 and (b) the part of your home used for business: 148,377 . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	9,611,519
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	302,072,545

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both **Form 1040, line 12,** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.** nondeductible loss (+)/suspended loss carryover (-)

• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited. 1,063,596

32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

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

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	1,289,124	
36	Purchases less cost of items withdrawn for personal use	36	2,438,808	
37	Cost of labor. Do not include any amounts paid to yourself	37	602,531	
38	Materials and supplies	38	1,769,726	
39	Other costs	39	909,665	
40	Add lines 35 through 39	40		
41	Inventory at end of year	41	1,358,238	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42		

Part IV Information on Your Vehicle.

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

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

44 Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for:

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

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

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

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

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

Part V Other Expenses.

List below business expenses not included on lines 8–26 or line 30.

48	**Total other expenses.** Enter here and on line 27a	48	

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

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

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	41,213,723
36	Purchases less cost of items withdrawn for personal use	36	253,143,467
37	Cost of labor. Do not include any amounts paid to yourself	37	34,221,306
38	Materials and supplies	38	52,207,992
39	Other costs	39	60,907,271
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	42,805,753
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle.

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

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

44 Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for:

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

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

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

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

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

Part V Other Expenses.

List below business expenses not included on lines 8–26 or line 30.

48 **Total other expenses.** Enter here and on line 27a	48	

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2013

Attachment Sequence No. **09A**

Name of proprietor

Total Schedules Filed = 4,814,832 Data is tabulated with the Schedule C's

Social security number (SSN)

Part I General Information

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

- Had business expenses of $5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

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

A Principal business or profession, including product or service

B Enter business code (see page 2) ▶

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

D Enter your EIN (see page 2)

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

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

F Did you make any payments in 2013 that would require you to file Form(s) 1099? (see the Schedule C instructions) . . . . . ☐ **Yes** ☐ **No**

G If "Yes," did you or will you file required Forms 1099? . . . . . ☐ **Yes** ☐ **No**

Part II Figure Your Net Profit

1	**Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see *Statutory Employees* in the instructions for Schedule C, line 1, and check here . . . . . ▶ ☐	1	
2	**Total expenses** (see page 2). If more than $5,000, you **must** use Schedule C	2	
3	**Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** and **Schedule SE, line 2** (see instructions). (Statutory employees, **do not** report this amount on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3**	3	

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

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____.

5 Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see page 2) _____ **c** Other _____

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

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

8a Do you have evidence to support your deduction? . . . . . ☐ **Yes** ☐ **No**

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

2013 Line Item Estimates—All figures are estimates based on samples,
Amounts of selected lines filed (in thousands of dollars)

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2013

Attachment Sequence No. **09A**

Name of proprietor

Total Schedules Filed = 4,814,832 Data is tabulated with the Schedule C's

Social security number (SSN)

Part I General Information

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

- Had business expenses of $5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

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

A Principal business or profession, including product or service

B **Enter business code (see page 2)** ▶

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

D **Enter your EIN (see page 2)**

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

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

F Did you make any payments in 2013 that would require you to file Form(s) 1099? (see the Schedule C instructions) . . . . . ☐ **Yes** ☐ **No**

G If "Yes," did you or will you file required Forms 1099? . . . . . ☐ **Yes** ☐ **No**

Part II Figure Your Net Profit

1	**Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see *Statutory Employees* in the instructions for Schedule C, line 1, and check here . . . . . ▶ ☐	1	
2	**Total expenses** (see page 2). If more than $5,000, you **must** use Schedule C	2	
3	**Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** and **Schedule SE, line 2** (see instructions). (Statutory employees, **do not** report this amount on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3**	3	

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

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____.

5 Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see page 2) _____ **c** Other _____

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

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

8a Do you have evidence to support your deduction? . . . . . ☐ **Yes** ☐ **No**

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

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Schedule D and its separate instructions is at *www.irs.gov/scheduled*.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2013

Attachment Sequence No. 12

Name(s) shown on return

Total Schedules Filed = 21,114,809 Total Sales Reported with Form 1099 = 16,167,203

Your social security 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	1,653,245	1,626,396		1,596,892
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked	7,326,370	7,283,032	1,288,344	7,100,506
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked	2,764,314	2,393,726	164,675	2,518,626
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked	768,278	750,401	86,431	769,188

4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	590,220
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	1,245,492
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	(2,673,065)
7 **Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	7	11,653,136

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	1,664,349	1,634,222		1,616,784
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked	6,288,372	6,239,325	589,584	6,126,967
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked	9,015,381	8,670,788	417,284	8,622,665
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked	1,834,201	1,714,851	527,848	1,516,818

11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	2,340,687
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	2,183,950
13 Capital gain distributions. See the instructions	13	9,391,259
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	(6,239,027)
15 **Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then go to Part III on the back	15	18,639,467

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Schedule D and its separate instructions is at *www.irs.gov/scheduled*.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2013

Attachment Sequence No. 12

Name(s) shown on return

Total Schedules Filed = 21,114,809 Total Sales Reported with Form 1099 = 16,167,203

Your social security 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	236,504,031	235,368,016		1,140,799
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked	1,867,506,017	1,924,572,195	56,808,612	-259,264
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked	478,278,901	480,798,233	899,242	-1,620,130
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked	121,451,476	123,923,709	125,899	-2,385,929

4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	1,580,320
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	19,450,600
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	(195,703,462)
7 **Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	7	-177,509,440

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	79,490,814	73,772,382		5,718,327
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked	327,909,644	309,579,136	8,184,593	25,634,509
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked	904,835,168	793,780,145	-242,235	109,850,909
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked	341,374,652	282,254,297	-28,241,675	30,836,014

11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	128,172,685
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	132,482,774
13 Capital gain distributions. See the instructions	13	38,566,782
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	(346,221,225)
15 **Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then go to Part III on the back	15	130,804,503

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

Cat. No. 11338H **Schedule D (Form 1040) 2013**

Part III **Summary**

16	Combine lines 7 and 15 and enter the result	**16**	20,539,234
	• If line 16 is a **gain,** enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions ▶	**18**	474,304
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions ▶	**19**	1,046,875
20	Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Do not** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of: • The loss on line 16 or • ($3,000), or if married filing separately, ($1,500) **Note.** When figuring which amount is smaller, treat both amounts as positive numbers.	**21**	( )
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.		

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-46,704,937
	• If line 16 is a **gain,** enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions ▶	18	4,577,605
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions ▶	19	16,238,170
20	Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Do not** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of: • The loss on line 16 or • ($3,000), or if married filing separately, ($1,500) **Note.** When figuring which amount is smaller, treat both amounts as positive numbers.	21	( )
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.		

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

▶ **Attach to Form 1040, 1040NR, or Form 1041.**

▶ **Information about Schedule E and its separate instructions is at *www.irs.gov/schedulee*.**

OMB No. 1545-0074

2013

Attachment Sequence No. **13**

Name(s) shown on return

Total Schedules Filed = 19,476,639

Your social security number

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

A Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No

B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a	Physical address of each property (street, city, state, ZIP code)	
A	Number of RENTALS = 10,618,247	Total Number of Rental Properties = 17,520,457
B	Number of ROYALTIES = 2,334,336	Total Number of Royalties = 3,491,375
C		

1b	Type of Property (from list below)
A	
B	
C	

2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.

	Fair Rental Days	**Personal Use Days**	**QJV**
A			☐
B			☐
C			☐

Type of Property:

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

Income:	**Properties:**		A RENTAL	B ROYALTY	C
3	Rents received	**3**	10,154,109		
4	Royalties received	**4**		2,314,199	
Expenses:					
5	Advertising	**5**			
6	Auto and travel (see instructions)	**6**			
7	Cleaning and maintenance	**7**			
8	Commissions	**8**			
9	Insurance	**9**			
10	Legal and other professional fees	**10**			
11	Management fees	**11**			
12	Mortgage interest paid to banks, etc. (see instructions)	**12**	5,631,233		
13	Other interest	**13**			634,242
14	Repairs	**14**			
15	Supplies	**15**			
16	Taxes	**16**	9,006,072		
17	Utilities	**17**			
18	Depreciation expense or depletion	**18**	8,329,041	824,388	
19	Other (list) ▶	**19**			
20	Total expenses. Add lines 5 through 19	**20**	10,162,866	1,414,723	
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	**21**	10,474,250	2,315,687	
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	(5,512,766)	(Nondeductible Rental Loss = Suspended Loss) Carryover =	1,539,722 870,237

23a	Total of all amounts reported on line 3 for all rental properties	**23a**	10,154,109
b	Total of all amounts reported on line 4 for all royalty properties	**23b**	2,314,199
c	Total of all amounts reported on line 12 for all properties	**23c**	5,631,233
d	Total of all amounts reported on line 18 for all properties	**23d**	8,999,782
e	Total of all amounts reported on line 20 for all properties	**23e**	11,261,701

24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	**24**	7,546,065
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	**25**	(5,781,754)
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	**26**	11,232,493

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

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

▶ **Attach to Form 1040, 1040NR, or Form 1041.**

▶ **Information about Schedule E and its separate instructions is at *www.irs.gov/schedulee*.**

OMB No. 1545-0074

2013

Attachment Sequence No. **13**

Name(s) shown on return

Total Schedules Filed = 19,476,639

Your social security number

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

A Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No

B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a	Physical address of each property (street, city, state, ZIP code)
A	
B	
C	

1b	Type of Property (from list below)
A	
B	
C	

2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.

	Fair Rental Days	Personal Use Days	QJV
A			☐
B			☐
C			☐

Type of Property:

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

Income:	**Properties:**		A		B		C	
3	Rents received	3	303,699,176					
4	Royalties received	4			37,358,796			
Expenses:								
5	Advertising	5						
6	Auto and travel (see instructions)	6						
7	Cleaning and maintenance	7						
8	Commissions	8						
9	Insurance	9						
10	Legal and other professional fees	10						
11	Management fees	11						
12	Mortgage interest paid to banks, etc. (see instructions)	12	59,531,612					
13	Other interest	13					6,265,614	
14	Repairs	14						
15	Supplies	15						
16	Taxes	16	43,605,336					
17	Utilities	17						
18	Depreciation expense or depletion	18	73,389,549		4,130,559			
19	Other (list) ▶	19						
20	Total expenses. Add lines 5 through 19	20	285,890,666		9,942,349			
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	21	17,808,509		27,416,446			
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	(49,147,244)		(	)		
23a	Total of all amounts reported on line 3 for all rental properties	23a	303,699,176					
b	Total of all amounts reported on line 4 for all royalty properties	23b	37,358,796					
c	Total of all amounts reported on line 12 for all properties	23c	59,531,612					
d	Total of all amounts reported on line 18 for all properties	23d	77,520,108					
e	Total of all amounts reported on line 20 for all properties	23e	295,833,016					

Nondeductible Rental Loss = 18,089,917
Suspended Loss) Carryover = 11,389,052

24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	111,843,435
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(59,917,614)
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26	51,925,821

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11344L

Schedule E (Form 1040) 2013

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

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

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ **Yes** ☐ **No**

28	(a) Name	(b) Enter **P** for partnership; **S** for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	Number of PARTNERSHIPS	6,396,933	18.615		9,675,747
B			☐		☐
C	Number of S-CORPS	4,814,336	☐		291,142
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach **Form 8582** if required)	(g) Passive income from **Schedule K–1**	(h) Nonpassive loss from **Schedule K–1**	(i) Section 179 expense deduction from **Form 4562**	(j) Nonpassive income from **Schedule K–1**
A	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
B	1,357,030	1,799,924	1,660,119	437,240	2,221,222
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	198,916	528,633	1,358,271	1,129,450	3,052,846
29a Totals		2,205,074			4,940,092
b Totals	1,485,072		2,842,024	1,533,713	

30	Add columns (g) and (j) of line 29a	30	6,362,245
31	Add columns (f), (h), and (i) of line 29b	31	(5,017,896)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	8,459,740

Part III Income or Loss From Estates and Trusts

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

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K–1**	(e) Deduction or loss from **Schedule K–1**	(f) Other income from **Schedule K–1**
A				
B				
34a Totals		307,390		361,932
b Totals	55,961		54,723	

35	Add columns (d) and (f) of line 34a	35	605,771
36	Add columns (c) and (e) of line 34b	36	(105,812)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	649,193

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see instructions)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b
			1,136	14,867	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	25,856

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	40	514,913
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	17,408,198
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	710,616
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	378,677

Schedule E (Form 1040) 2013 Attachment Sequence No. **13** Page **2**

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

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ **Yes** ☐ **No**

28	(a) Name	(b) Enter **P** for partnership; **S** for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A			☐		☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach **Form 8582** if required)	(g) Passive income from **Schedule K–1**	(h) Nonpassive loss from **Schedule K–1**	(i) Section 179 expense deduction from **Form 4562**	(j) Nonpassive income from **Schedule K–1**
A	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
B	25,274,332	63,654,531	87,574,832	9,366,078	264,398,262
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	4,576,153	37,174,621	61,682,983	30,194,163	385,054,629
29a Totals		100,829,153			649,452,891
b Totals	29,850,485		149,257,815	39,560,241	

30	Add columns (g) and (j) of line 29a	30	750,282,043
31	Add columns (f), (h), and (i) of line 29b	31	(218,668,541)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	531,613,502

Part III Income or Loss From Estates and Trusts

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

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K–1**	(e) Deduction or loss from **Schedule K–1**	(f) Other income from **Schedule K–1**
A				
B				
34a Totals		12,796,927		17,324,813
b Totals	1,121,208		4,577,431	

35	Add columns (d) and (f) of line 34a	35	30,121,741
36	Add columns (c) and (e) of line 34b	36	(5,698,639)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	24,423,101

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see instructions)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b
			56	-1,687	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	13,106

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	40	5,565,936
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	613,541,466
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	115,009,376
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	24,979,992

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

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

▶ **Information about Schedule EIC (Form 1040A or 1040) and its instructions is at *www.irs.gov/scheduleeic*.**

1040A 1040 EIC

OMB No. 1545-0074

2013

Attachment Sequence No. **43**

Name(s) shown on return

Total Schedules Filed = 21,566,176

Your social security number

Before you begin:

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

CAUTION

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

Qualifying Child Information

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	21,565,175	10,906,178	3,545,460
3 Child's year of birth	Year 21,566,176 *If born after 1994 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 10,907,183 *If born after 1994 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 3,545,460 *If born after 1994 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4 a Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	1,503,490 ☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	621,535 ☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	206,785 ☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2013?	672,005 ☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	168,738 ☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	39,926 ☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	**21,566,176**	**10,907,183**	**3,545,460**
6 Number of months child lived with you in the United States during 2013 • If the child lived with you for more than half of 2013 but less than 7 months, enter "7." • If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."	**21,564,185** _____ months *Do not enter more than 12 months.*	**10,907,183** _____ months *Do not enter more than 12 months.*	**3,545,460** _____ months *Do not enter more than 12 months.*

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

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2013

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

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

▶ **Information about Schedule EIC (Form 1040A or 1040) and its instructions is at *www.irs.gov/scheduleeic*.**

OMB No. 1545-0074

2013

Attachment Sequence No. **43**

Name(s) shown on return

Total Schedules Filed = 21,566,176

Your social security number

Before you begin:

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

CAUTION

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

Qualifying Child Information	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.			
3 Child's year of birth	Year ___ ___ ___ ___ *If born after 1994 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ___ ___ ___ ___ *If born after 1994 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ___ ___ ___ ___ *If born after 1994 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4 a Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2013?	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)			
6 Number of months child lived with you in the United States during 2013 • If the child lived with you for more than half of 2013 but less than 7 months, enter "7." • If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."	_____ months *Do not enter more than 12 months.*	_____ months *Do not enter more than 12 months.*	_____ months *Do not enter more than 12 months.*

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

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2013

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Farming

▶ **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**

▶ **Information about Schedule F and its separate instructions is at *www.irs.gov/schedulef*.**

OMB No. 1545-0074

2013

Attachment Sequence No. **14**

Name of proprietor | Total Schedules Filed = 1,890,724 | **Social security number (SSN)**

A Principal crop or activity | **B Enter code from Part IV** ▶ | **C** Accounting method: ☐ Cash ☐ Accrual | **D Employer ID number (EIN), (see instr)**

E Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on passive losses ☐ Yes ☐ No

F Did you make any payments in 2013 that would require you to file Form(s) 1099 (see instructions)? ☐ Yes ☐ No

G If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

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

1a	Sales of livestock and other resale items (see instructions)	1a	334,846				
b	Cost or other basis of livestock or other items reported on line 1a	1b	222,596				
c	Subtract line 1b from line 1a				1c	349,563	
2	Sales of livestock, produce, grains, and other products you raised				2	1,070,200	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	**474,956	3b Taxable amount	3b	**464,585	
4a	Agricultural program payments (see instructions)	4a	**593,680	4b Taxable amount	4b	**587,567	
5a	Commodity Credit Corporation (CCC) loans reported under election				5a	**6,246	
b	CCC loans forfeited	5b	**681	5c Taxable amount	5c	**602	
6	Crop insurance proceeds and federal crop disaster payments (see instructions)						
a	Amount received in 2013	6a	181,978	6b Taxable amount	6b	**168,282	
c	If election to defer to 2014 is attached, check here ▶ ☐			6d Amount deferred from 2012	6d	38,194	
7	Custom hire (machine work) income				7	**185,188	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				8	**555,798	
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) ▶				9	1,593,567	

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

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10	543,737	23	Pension and profit-sharing plans	23	3,565
11	Chemicals	11	508,945	24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12	31,810	a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13	474,615	b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	1,377,223	25	Repairs and maintenance	25	1,272,023
15	Employee benefit programs other than on line 23	15	35,147	26	Seeds and plants	26	623,949
16	Feed	16	983,490	27	Storage and warehousing	27	
17	Fertilizers and lime	17	733,935	28	Supplies	28	1,147,521
18	Freight and trucking	18		29	Taxes	29	1,068,954
19	Gasoline, fuel, and oil	19	1,167,084	30	Utilities	30	
20	Insurance (other than health)	20	978,865	31	Veterinary, breeding, and medicine	31	
21	Interest:			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a	368,222	a		32a	
b	Other	21b	447,611	b		32b	
22	Labor hired (less employment credits)	22	327,366	c		32c	
				d		32d	
				e		32e	
				f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	1,795,698
34	**Net farm profit or (loss).** Subtract line 33 from line 9 Total of all unmarked expenses = 1,553,322	34	1,812,920

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. Nondeductible Loss (+) / Suspended Carryover (-) = 25,476

35 Did you receive an applicable subsidy in 2013? (see instructions) ☐ Yes ☐ No

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

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11346H **Schedule F (Form 1040) 2013**

**Denotes that the line item is the addition of both cash and accrual methods of accounting

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.

▶ Information about Schedule F and its separate instructions is at *www.irs.gov/schedulef*.

OMB No. 1545-0074

2013

Attachment Sequence No. 14

Name of proprietor: Total Schedules Filed = 1,890,724

Social security number (SSN)

A Principal crop or activity

B Enter code from Part IV ▶

C Accounting method: ☐ Cash ☐ Accrual

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

E Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on passive losses ☐ Yes ☐ No

F Did you make any payments in 2013 that would require you to file Form(s) 1099 (see instructions)? ☐ Yes ☐ No

G If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

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

1a	Sales of livestock and other resale items (see instructions)	1a	36,184,652				
b	Cost or other basis of livestock or other items reported on line 1a	1b	19,761,996				
c	Subtract line 1b from line 1a				1c	16,422,656	
2	Sales of livestock, produce, grains, and other products you raised				2	114,900,141	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	**25,094,918	3b Taxable amount	3b	**18,141,813	
4a	Agricultural program payments (see instructions)	4a	**5,897,984	4b Taxable amount	4b	**5,832,885	
5a	Commodity Credit Corporation (CCC) loans reported under election				5a	**285,698	
b	CCC loans forfeited	5b	**36,043	5c Taxable amount	5c	**30,800	
6	Crop insurance proceeds and federal crop disaster payments (see instructions)						
a	Amount received in 2013	6a	10,011,985	6b Taxable amount	6b	**8,531,338	
c	If election to defer to 2014 is attached, check here ▶ ☐			6d Amount deferred from 2012	6d	2,616,966	
7	Custom hire (machine work) income				7	**5,220,297	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				8	**10,771,601	
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) ▶				9	176,911,356	

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

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10	2,039,361	23	Pension and profit-sharing plans	23	23,602
11	Chemicals	11	7,929,264	24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12	153,542	a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13	5,154,657	b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	35,040,578	25	Repairs and maintenance	25	11,090,496
				26	Seeds and plants	26	11,111,015
				27	Storage and warehousing	27	
15	Employee benefit programs other than on line 23	15	443,157	28	Supplies	28	5,115,575
				29	Taxes	29	3,524,640
16	Feed	16	20,628,187	30	Utilities	30	
17	Fertilizers and lime	17	17,860,743	31	Veterinary, breeding, and medicine	31	
18	Freight and trucking	18		32	Other expenses (specify):		
19	Gasoline, fuel, and oil	19	9,085,239	a		32a	
20	Insurance (other than health)	20	6,315,847	b		32b	
21	Interest:			c		32c	
a	Mortgage (paid to banks, etc.)	21a	3,862,522	d		32d	
b	Other	21b	3,579,300	e		32e	
22	Labor hired (less employment credits)	22	6,581,874	f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	187,244,455
34	**Net farm profit or (loss).** Subtract line 33 from line 9 Total of all unmarked expenses = 37,704,855	34	-7,798,270

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. Nondeductible Loss (+) / Suspended Carryover (-) = 285,980

35 Did you receive an applicable subsidy in 2013? (see instructions) ☐ Yes ☐ No

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

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11346H **Schedule F (Form 1040) 2013**

**Denotes that the line item is the addition of both cash and accrual methods of accounting

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

37	Sales of livestock, produce, grains, and other products (see instructions)					37	1,070,200	
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	**474,956		38b Taxable amount	38b	**464,585	
39a	Agricultural program payments	39a	**593,680		39b Taxable amount	39b	**587,567	
40	Commodity Credit Corporation (CCC) loans:							
a	CCC loans reported under election					40a	**6,246	
b	CCC loans forfeited	40b	**681		40c Taxable amount	40c	**602	
41	Crop insurance proceeds					41	**168,282	
42	Custom hire (machine work) income					42	**185,188	
43	Other income (see instructions)					43	**555,798	
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)					44	10,425	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45						
46	Cost of livestock, produce, grains, and other products purchased during the year	46						
47	Add lines 45 and 46	47						
48	Inventory of livestock, produce, grains, and other products at end of year	48						
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*					49		
50	**Gross income.** Subtract line 49 from line 44. Enter the result here and on Part I, line 9 ►					50	10,428	

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

Part IV Principal Agricultural Activity Codes

CAUTION

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

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

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

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

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

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

Forestry and Logging

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

**Denotes that the line item is the addition of both cash and accrual methods of accounting

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

37	Sales of livestock, produce, grains, and other products (see instructions)					37	114,900,141	
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	**25,094,918		38b Taxable amount	38b	**18,141,813	
39a	Agricultural program payments	39a	**5,897,984		39b Taxable amount	39b	**5,832,885	
40	Commodity Credit Corporation (CCC) loans:							
a	CCC loans reported under election					40a	**285,698	
b	CCC loans forfeited	40b	**36,043		40c Taxable amount	40c	**30,800	
41	Crop insurance proceeds					41	**8,531,338	
42	Custom hire (machine work) income					42	**5,220,297	
43	Other income (see instructions)					43	**10,771,601	
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)					44	5,842,841	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45						
46	Cost of livestock, produce, grains, and other products purchased during the year	46						
47	Add lines 45 and 46	47						
48	Inventory of livestock, produce, grains, and other products at end of year	48						
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*					49		
50	**Gross income.** Subtract line 49 from line 44. Enter the result here and on Part I, line 9 ►					50	2,248,849	

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

Part IV Principal Agricultural Activity Codes

CAUTION

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

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

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

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

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

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

Forestry and Logging

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

**Denotes that the line item is the addition of both cash and accrual methods of accounting

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Schedule R (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

▶ Complete and attach to Form 1040A or 1040.
▶ **Information about Schedule R and its separate instructions is at *www.irs.gov/scheduler.***

OMB No. 1545-0074

2013

Attachment Sequence No. **16**

Name(s) shown on Form 1040A or 1040 | **Your social security number**

Total SchedulesFiled = 86,504

You may be able to take this credit and reduce your tax if by the end of 2013:

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

But you must also meet other tests. See instructions.

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

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 2013:		Check only one box:
Single, Head of household, or Qualifying widow(er)	**1** You were 65 or older	**1**	☐
	2 You were under 65 and you retired on permanent and total disability	**2**	☐
Married filing jointly	**3** Both spouses were 65 or older	**3**	☐
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	**4**	☐
	5 Both spouses were under 65, and both retired on permanent and total disability	**5**	☐
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	**6**	☐
	7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability	**7**	☐
Married filing separately	**8** You were 65 or older and you lived apart from your spouse for all of 2013	**8**	☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2013	**9**	☐

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

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

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

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

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2013, check this box ▶ ☐

- If you checked this box, you do not have to get another statement for 2013.
- If you **did not** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

2013 Line Item Estimates—All figures are estimates based on samples,
Amounts of selected lines filed (in thousands of dollars)

Schedule R (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

▶ Complete and attach to Form 1040A or 1040.
▶ **Information about Schedule R and its separate instructions is at *www.irs.gov/scheduler.***

1040A
1040
R

OMB No. 1545-0074

2013

Attachment Sequence No. **16**

Name(s) shown on Form 1040A or 1040

Total SchedulesFiled = 86,504

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2013:

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

But you must also meet other tests. See instructions.

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

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 2013:		Check only one box:
Single, Head of household, or Qualifying widow(er)	1 You were 65 or older	1	☐
	2 You were under 65 and you retired on permanent and total disability	2	☐
Married filing jointly	3 Both spouses were 65 or older	3	☐
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4	☐
	5 Both spouses were under 65, and both retired on permanent and total disability	5	☐
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6	☐
	7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability	7	☐
Married filing separately	8 You were 65 or older and you lived apart from your spouse for all of 2013	8	☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2013	9	☐

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

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

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

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

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2013, check this box ▶ ☐

- If you checked this box, you do not have to get another statement for 2013.
- If you **did not** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

Part III Figure Your Credit

10 **If you checked (in Part I):** **Enter:**
Box 1, 2, 4, or 7 . . . . . $5,000
Box 3, 5, or 6 . . . . . $7,500
Box 8 or 9 . . . . . $3,750
. . . . . **10**

Did you check box 2, 4, 5, 6, or 9 in Part I?
- **Yes** → You **must** complete line 11.
- **No** → Enter the amount from line 10 on line 12 and go to line 13.

11 **If you checked (in Part I):**
- Box 6, add $5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- Box 2, 4, or 9, enter your taxable disability income.
- Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.

. . . . . **11** *

TIP For more details on what to include on line 11, see *Figure Your Credit* in the instructions.

12 If you completed line 11, enter the **smaller** of line 10 or line 11. **All others,** enter the amount from line 10 . . . . . **12** 86,504

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2013.

a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions). **13a** 4,672

b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions). . . . . **13b** *

c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c **13c** 5,664

14 Enter the amount from Form 1040A, line 22, or Form 1040, line 38 . . . . . **14**

15 **If you checked (in Part I):** **Enter:**
Box 1 or 2 . . . . . $7,500
Box 3, 4, 5, 6, or 7 . . . $10,000
Box 8 or 9 . . . . . $5,000
15

16 Subtract line 15 from line 14. If zero or less, enter -0- **16** 83,904

17 Enter one-half of line 16 . . . . . **17** 83,904

18 Add lines 13c and 17 . . . . . **18** 84,259

19 Subtract line 18 from line 12. If zero or less, **stop;** you **cannot** take the credit. Otherwise, go to line 20 . . . . . **19** 79,838

20 Multiply line 19 by 15% (.15). **20**

21 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . **21**

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box **c** and enter "Sch R" on the line next to that box) **22** 76,856

* Data not shown because of the small number of sample returns on which it is based.

Part III Figure Your Credit

10	**If you checked (in Part I):** **Enter:** Box 1, 2, 4, or 7 . . . $5,000 Box 3, 5, or 6 . . . $7,500 Box 8 or 9 . . . $3,750			10	
	Did you check box 2, 4, 5, 6, or 9 in Part I? — **Yes** → You **must** complete line 11. — **No** → Enter the amount from line 10 on line 12 and go to line 13.				
11	**If you checked (in Part I):** • Box 6, add $5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9, enter your taxable disability income. • Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.			11	*
	TIP For more details on what to include on line 11, see *Figure Your Credit* in the instructions.				
12	If you completed line 11, enter the **smaller** of line 10 or line 11. **All others,** enter the amount from line 10			12	443,570
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2013.				
a	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions)		13a 34,683		
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions)		13b *		
c	Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c		13c 34,818		
14	Enter the amount from Form 1040A, line 22, or Form 1040, line 38	14			
15	**If you checked (in Part I):** **Enter:** Box 1 or 2 . . . $7,500 Box 3, 4, 5, 6, or 7 . . . $10,000 Box 8 or 9 . . . $5,000	15			
16	Subtract line 15 from line 14. If zero or less, enter -0-	16	797,347		
17	Enter one-half of line 16		17 398,692		
18	Add lines 13c and 17			18	433,510
19	Subtract line 18 from line 12. If zero or less, **stop;** you **cannot** take the credit. Otherwise, go to line 20			19	132,747
20	Multiply line 19 by 15% (.15)			20	
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions			21	
22	**Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box **c** and enter "Sch R" on the line next to that box)			22	9,493

* Data not shown because of the small number of sample returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ **Information about Schedule SE and its separate instructions is at *www.irs.gov/schedulese.***

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

OMB No. 1545-0074

2013

Attachment Sequence No. **17**

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

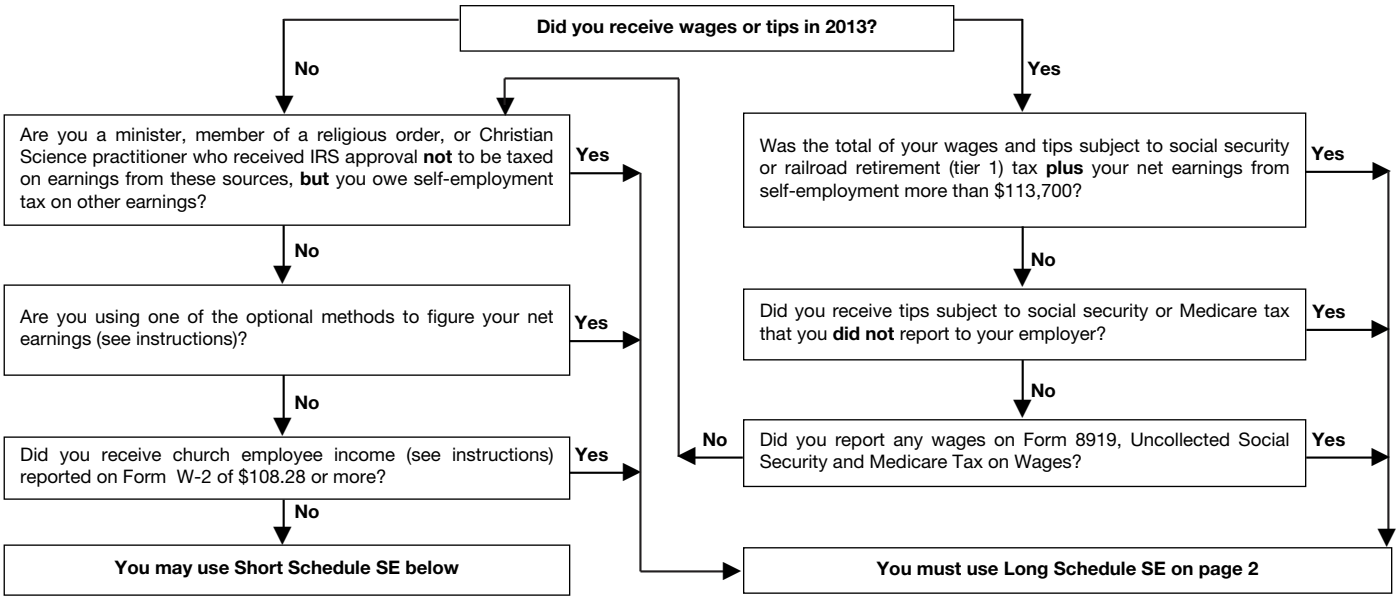
Total Schedules Filed = 20,406,411

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

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

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

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



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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	**1a**	714,267	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	**1b**	(20,182)	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	**2**	18,672,157	
3	Combine lines 1a, 1b, and 2	**3**		
4	Multiply line 3 by 92.35% (.9235). If less than $400, you do not owe self-employment tax; **do not** file this schedule unless you have an amount on line 1b ▶	**4**	19,112,235	
	Note. If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.			
5	**Self-employment tax.** If the amount on line 4 is: • $113,700 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 56,** or **Form 1040NR, line 54** • More than $113,700, multiply line 4 by 2.9% (.029). Then, add $14,098.80 to the result. Enter the total here and on **Form 1040, line 56,** or **Form 1040NR, line 54**	**5**	18,874,760	
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	**6**		

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ **Information about Schedule SE and its separate instructions is at *www.irs.gov/schedulese.***

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

OMB No. 1545-0074

2013

Attachment Sequence No. **17**

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

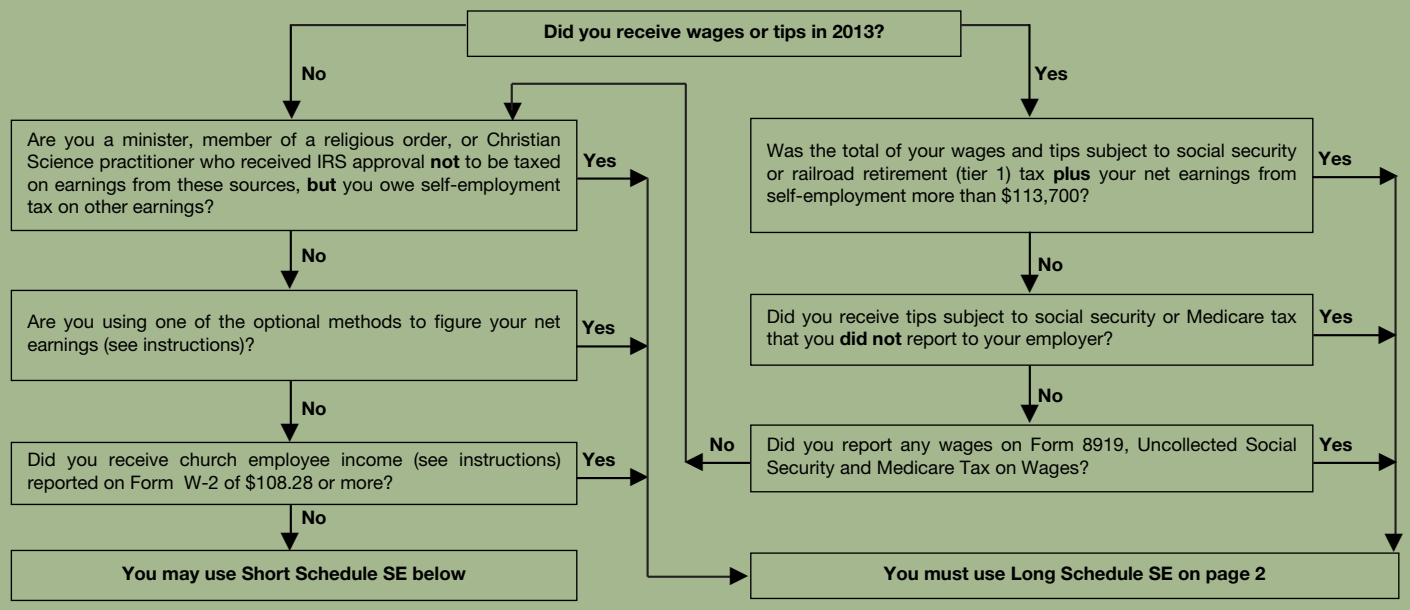
Total Schedules Filed = 20,406,411

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

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

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

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



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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	**1a**	17,340,020	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	**1b**	(166,125)	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	**2**	543,797,395	
3	Combine lines 1a, 1b, and 2	**3**		
4	Multiply line 3 by 92.35% (.9235). If less than $400, you do not owe self-employment tax; **do not** file this schedule unless you have an amount on line 1b ▶	**4**	517,833,185	
	Note. If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.			
5	**Self-employment tax.** If the amount on line 4 is: • $113,700 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 56,** or **Form 1040NR, line 54** • More than $113,700, multiply line 4 by 2.9% (.029). Then, add $14,098.80 to the result. Enter the total here and on **Form 1040, line 56,** or **Form 1040NR, line 54**	**5**	55,533,464	
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	**6**		

Schedule SE (Form 1040) 2013 Attachment Sequence No. **17** Page **2**

Name of person with **self-employment** income (as shown on Form 1040) | Social security number of person with **self-employment** income ▶

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is **church employee income,** see instructions. Also see instructions for the definition of church employee income.

A	If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . . ▶ ☐				
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions)			**1a**	714,267
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z			**1b**	(20,182)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see instructions)			**2**	18,672,157
3	Combine lines 1a, 1b, and 2			**3**	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3			**4a**	19,112,235
	Note. If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.				
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . .			**4b**	
c	Combine lines 4a and 4b. If less than $400, **stop**; you do not owe self-employment tax. **Exception.** If less than $400 and you had **church employee income,** enter -0- and continue ▶			**4c**	18,861,085
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income . . .	**5a**	33,488		
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-			**5b**	
6	Add lines 4c and 5b			**6**	18,874,760
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2013			**7**	
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $113,700 or more, skip lines 8b through 10, and go to line 11	**8a**	1,867,555		
b	Unreported tips subject to social security tax (from Form 4137, line 10)	**8b**	13,031		
c	Wages subject to social security tax (from Form 8919, line 10)	**8c**	2,341		
d	Add lines 8a, 8b, and 8c			**8d**	1,871,614
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶			**9**	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (.124)			**10**	18,225,915
11	Multiply line 6 by 2.9% (.029)			**11**	18,875,768
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 56,** or **Form 1040NR, line 54**			**12**	18,874,760
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	**13**			

Part II Optional Methods To Figure Net Earnings (see instructions)

	Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] was not more than $6,960, **or (b)** your net farm profits[2] were less than $5,024.		
14	Maximum income for optional methods	**14**	
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $4,640. Also include this amount on line 4b above	**15**	22,002
	Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $5,024 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.		
16	Subtract line 15 from line 14	**16**	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above	**17**	17,433

[1] From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

[2] From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

[3] From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

[4] From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Schedule SE (Form 1040) 2013 Attachment Sequence No. **17** Page **2**

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

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is **church employee income,** see instructions. Also see instructions for the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . . ▶ ☐

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions)			**1a**	17,340,020
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z			**1b**	(166,125)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see instructions)			**2**	543,797,395
3	Combine lines 1a, 1b, and 2			**3**	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3			**4a**	517,833,185
	Note. If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.				
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . .			**4b**	
c	Combine lines 4a and 4b. If less than $400, **stop**; you do not owe self-employment tax. **Exception.** If less than $400 and you had **church employee income,** enter -0- and continue ▶			**4c**	520,831,470
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income . . .	**5a**	940,764		
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-			**5b**	
6	Add lines 4c and 5b			**6**	521,700,214
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2013			**7**	
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $113,700 or more, skip lines 8b through 10, and go to line 11	**8a**	125,969,402		
b	Unreported tips subject to social security tax (from Form 4137, line 10)	**8b**	27,107		
c	Wages subject to social security tax (from Form 8919, line 10)	**8c**	12,731		
d	Add lines 8a, 8b, and 8c			**8d**	126,009,240
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶			**9**	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (.124)			**10**	40,403,438
11	Multiply line 6 by 2.9% (.029)			**11**	15,129,037
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 56,** or **Form 1040NR, line 54**			**12**	55,533,464
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	**13**			

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] was not more than $6,960, **or (b)** your net farm profits[2] were less than $5,024.

14	Maximum income for optional methods	**14**	
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $4,640. Also include this amount on line 4b above	**15**	93,572

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $5,024 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

16	Subtract line 15 from line 14	**16**	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above	**17**	66,437

[1] From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

[2] From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

[3] From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

[4] From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

SCHEDULE 8812 (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Child Tax Credit

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**
▶ **Information about Schedule 8812 and its separate instructions is at *www.irs.gov/schedule8812*.**

OMB No. 1545-0074

2013

Attachment Sequence No. 47

Name(s) shown on return

Total Forms Filed = 20,860,704

Your social security number

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)

CAUTION Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

B For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

C For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here . . . . . ▶ ☐

Part II Additional Child Tax Credit Filers

1	**1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). **1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). **1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			1	20,859,278
2	Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48			2	7,543,568
3	Subtract line 2 from line 1. If zero, **stop;** you cannot take this credit			3	20,761,559
4a	Earned income (see separate instructions)		4a 20,764,029		
b	Nontaxable combat pay (see separate instructions)	4b 117,661			
5	Is the amount on line 4a more than $3,000? ☐ **No.** Leave line 5 blank and enter -0- on line 6. ☐ **Yes.** Subtract $3,000 from the amount on line 4a. Enter the result		5 20,742,428		
6	Multiply the amount on line 5 by 15% (.15) and enter the result			6	20,742,428

Next. Do you have three or more qualifying children?

☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the **smaller** of line 3 or line 6 on line 13.

☐ **Yes.** If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.

SCHEDULE 8812 (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Child Tax Credit

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**
▶ **Information about Schedule 8812 and its separate instructions is at *www.irs.gov/schedule8812*.**

OMB No. 1545-0074

2013

Attachment Sequence No. 47

Name(s) shown on return

Total Forms Filed = 20,860,704

Your social security number

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)

CAUTION Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

B For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

C For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here . . . . . ▶ ☐

Part II Additional Child Tax Credit Filers

1	**1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). **1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). **1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			1	38,482,338
2	Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48			2	5,912,145
3	Subtract line 2 from line 1. If zero, **stop;** you cannot take this credit			3	32,570,193
4a	Earned income (see separate instructions)		4a 483,719,937		
b	Nontaxable combat pay (see separate instructions)	4b 1,997,582			
5	Is the amount on line 4a more than $3,000? ☐ **No.** Leave line 5 blank and enter -0- on line 6. ☐ **Yes.** Subtract $3,000 from the amount on line 4a. Enter the result . . .		5 421,450,717		
6	Multiply the amount on line 5 by 15% (.15) and enter the result			6	63,218,222

Next. Do you have three or more qualifying children?

☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the **smaller** of line 3 or line 6 on line 13.

☐ **Yes.** If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.

Part III Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions	7	1,507,170
8	**1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60. **1040A filers:** Enter -0-. **1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.	8	576,565
9	Add lines 7 and 8	9	1,824,292
10	**1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69. **1040A filers:** Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions). **1040NR filers:** Enter the amount from Form 1040NR, line 65.	10	1,425,361
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	448,794
12	Enter the **larger** of line 6 or line 11 **Next,** enter the **smaller** of line 3 or line 12 on line 13.	12	1,894,811

Part IV Additional Child Tax Credit

13	**This is your additional child tax credit**	13	20,727,634

1040 1040A 1040NR

Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63.

Part III Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions	7	1,863,528			
8	**1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60. **1040A filers:** Enter -0-. **1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.	8	526,453			
9	Add lines 7 and 8	9	2,389,981			
10	**1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69. **1040A filers:** Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions). **1040NR filers:** Enter the amount from Form 1040NR, line 65.	10	7,353,508			
11	Subtract line 10 from line 9. If zero or less, enter -0-				11	697,261
12	Enter the **larger** of line 6 or line 11 **Next,** enter the **smaller** of line 3 or line 12 on line 13.				12	4,049,327

Part IV Additional Child Tax Credit

13	**This is your additional child tax credit**	13	27,855,164

1040 1040A 1040NR

Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63.

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **982**
(Rev. July 2013)
Department of the Treasury
Internal Revenue Service

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

▶ Attach this form to your income tax return.
▶ Information about Form 982 and its instructions is at *www.irs.gov/form982*.

OMB No. 1545-0046

Attachment Sequence No. **94**

Name shown on return

Total Forms Filed = 453,257

Identifying number

Part I General Information (see instructions)

1 Amount excluded is due to (check applicable box(es)):
- a Discharge of indebtedness in a title 11 case ☐
- b Discharge of indebtedness to the extent insolvent (not in a title 11 case) ☐
- c Discharge of qualified farm indebtedness ☐
- d Discharge of qualified real property business indebtedness ☐
- e Discharge of qualified principal residence indebtedness ☐

2 Total amount of discharged indebtedness excluded from gross income . . . 2 453,257

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

Part II Reduction of Tax Attributes.

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

Enter amount excluded from gross income:

4	For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property	4	
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	5	
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge	6	
7	Applied to reduce any general business credit carryover to or from the tax year of the discharge	7	
8	Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge	8	
9	Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge	9	
10a	Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. *DO NOT use in the case of discharge of qualified farm indebtedness*	10a	
b	Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked*	10b	74,733
11	For a discharge of qualified farm indebtedness applied to reduce the basis of:		
a	Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5	11a	
b	Land used or held for use in a trade or business of farming	11b	
c	Other property used or held for use in a trade or business or for the production of income	11c	
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12	
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	13	

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

Under section 1081(b), the corporation named above has excluded $ _____ from its gross income for the tax year beginning _____ and ending _____.
Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of _____.
(State of incorporation)

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

Form **982**
(Rev. July 2013)
Department of the Treasury
Internal Revenue Service

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

▶ **Attach this form to your income tax return.**
▶ **Information about Form 982 and its instructions is at *www.irs.gov/form982*.**

OMB No. 1545-0046

Attachment Sequence No. **94**

Name shown on return

Total Forms Filed = 453,257

Identifying number

Part I General Information (see instructions)

1 Amount excluded is due to (check applicable box(es)):
- a Discharge of indebtedness in a title 11 case . . . ☐
- b Discharge of indebtedness to the extent insolvent (not in a title 11 case) . . . ☐
- c Discharge of qualified farm indebtedness . . . ☐
- d Discharge of qualified real property business indebtedness . . . ☐
- e Discharge of qualified principal residence indebtedness . . . ☐

2 Total amount of discharged indebtedness excluded from gross income . . . | 2 | 39,624,474

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

Part II Reduction of Tax Attributes.

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

Enter amount excluded from gross income:

4	For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property	4	
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	5	
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge	6	
7	Applied to reduce any general business credit carryover to or from the tax year of the discharge	7	
8	Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge	8	
9	Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge	9	
10a	Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. *DO NOT use in the case of discharge of qualified farm indebtedness*	10a	
b	Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked*	10b	8,120,112
11	For a discharge of qualified farm indebtedness applied to reduce the basis of:		
a	Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5	11a	
b	Land used or held for use in a trade or business of farming	11b	
c	Other property used or held for use in a trade or business or for the production of income	11c	
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12	
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	13	

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

Under section 1081(b), the corporation named above has excluded $ _____ from its gross income for the tax year beginning _____ and ending _____.
Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of _____.
(State of incorporation)

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

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Form 2106 and its separate instructions is available at *www.irs.gov/form2106*.

OMB No. 1545-0074

2013

Attachment Sequence No. 129

Your name	Occupation in which you incurred expenses	Social security number
Total Forms Filed = 8,552,245		

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses		Column A Other Than Meals and Entertainment			Column B Meals and Entertainment	
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	4,669,389				
2 Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	1,959,052				
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	1,820,733				
4 Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	5,457,318				
5 Meals and entertainment expenses (see instructions)	5				2,841,939	
6 **Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	7,591,232				

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

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

7 Enter reimbursements received from your employer that were **not** reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	393,473			197,792	

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	7,571,585			2,826,054	
Note: *If **both columns** of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.*						
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9				2,826,054	
10 Add the amounts on line 9 of both columns and enter the total here. **Also, enter the total on Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 7**). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10	7,703,087				

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

Cat. No. 11700N

Form **2106** (2013)

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at *www.irs.gov/form2106*.

OMB No. 1545-0074

2013

Attachment Sequence No. 129

Your name	Occupation in which you incurred expenses	Social security number
Total Forms Filed = 8,552,245		

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses

		Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	32,580,218	
2 Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	1,952,185	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	5,521,735	
4 Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	18,979,325	
5 Meals and entertainment expenses (see instructions)	5		10,374,427
6 **Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	59,033,463	

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

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

7 Enter reimbursements received from your employer that were **not** reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	2,095,523	734,805

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	57,010,836	9,714,315
Note: *If **both columns** of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.*			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9		5,797,907
10 Add the amounts on line 9 of both columns and enter the total here. **Also, enter the total on Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 7**). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10		62,808,743

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

Cat. No. 11700N

Form **2106** (2013)

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

			(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11	/ /	/ /
12	Total miles the vehicle was driven during 2013	12	miles	miles
13	Business miles included on line 12	13	miles	miles
14	Percent of business use. Divide line 13 by line 12	14	%	%
15	Average daily roundtrip commuting distance	15	miles	miles
16	Commuting miles included on line 12	16	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles	miles
18	Was your vehicle available for personal use during off-duty hours?		☐ Yes	☐ No
19	Do you (or your spouse) have another vehicle available for personal use?		☐ Yes	☐ No
20	Do you have evidence to support your deduction?		☐ Yes	☐ No
21	If "Yes," is the evidence written?		☐ Yes	☐ No

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

22	Multiply line 13 by 56.5¢ (.565). Enter the result here and on line 1	22	3,582,426

Section C—Actual Expenses

			(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23		
24a	Vehicle rentals	24a		
b	Inclusion amount (see instructions)	24b		
c	Subtract line 24b from line 24a	24c		
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25		
26	Add lines 23, 24c, and 25	26		
27	Multiply line 26 by the percentage on line 14	27		
28	Depreciation (see instructions)	28		
29	Add lines 27 and 28. Enter total here and on line 1	29	466,761	

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

			(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30		
31	Enter section 179 deduction and special allowance (see instructions)	31		
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32		
33	Enter depreciation method and percentage (see instructions)	33		
34	Multiply line 32 by the percentage on line 33 (see instructions)	34		
35	Add lines 31 and 34	35		
36	Enter the applicable limit explained in the line 36 instructions	36		
37	Multiply line 36 by the percentage on line 14	37		
38	Enter the **smaller** of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38		

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

			(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11	/ /	/ /
12	Total miles the vehicle was driven during 2013	12	miles	miles
13	Business miles included on line 12	13	miles	miles
14	Percent of business use. Divide line 13 by line 12	14	%	%
15	Average daily roundtrip commuting distance	15	miles	miles
16	Commuting miles included on line 12	16	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles	miles
18	Was your vehicle available for personal use during off-duty hours?		☐ Yes	☐ No
19	Do you (or your spouse) have another vehicle available for personal use?		☐ Yes	☐ No
20	Do you have evidence to support your deduction?		☐ Yes	☐ No
21	If "Yes," is the evidence written?		☐ Yes	☐ No

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

22	Multiply line 13 by 56.5¢ (.565). Enter the result here and on line 1	22	24,373,396

Section C—Actual Expenses

			(a) Vehicle 1		(b) Vehicle 2	
23	Gasoline, oil, repairs, vehicle insurance, etc.	23				
24a	Vehicle rentals	24a				
b	Inclusion amount (see instructions)	24b				
c	Subtract line 24b from line 24a	24c				
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25				
26	Add lines 23, 24c, and 25	26				
27	Multiply line 26 by the percentage on line 14	27				
28	Depreciation (see instructions)	28				
29	Add lines 27 and 28. Enter total here and on line 1	29		3,046,661		

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

			(a) Vehicle 1		(b) Vehicle 2	
30	Enter cost or other basis (see instructions)	30				
31	Enter section 179 deduction and special allowance (see instructions)	31				
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32				
33	Enter depreciation method and percentage (see instructions)	33				
34	Multiply line 32 by the percentage on line 33 (see instructions)	34				
35	Add lines 31 and 34	35				
36	Enter the applicable limit explained in the line 36 instructions	36				
37	Multiply line 36 by the percentage on line 14	37				
38	Enter the **smaller** of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38				

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

Unreimbursed Employee Business Expenses

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

▶ **Information about Form 2106 and its separate instructions is available at *www.irs.gov/form2106*.**

OMB No. 1545-0074

2013

Attachment Sequence No. **129A**

Your name	Occupation in which you incurred expenses	**Social security number**
Total Forms Filed = 4,069,466		

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

• You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.

• You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).

• If you are claiming vehicle expense, you are using the standard mileage rate for 2013.

Caution: *You can use the standard mileage rate for 2013* ***only if: (a)*** *you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service,* ***or (b)*** *you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.*

Part I Figure Your Expenses

1	Complete Part II. Multiply line 8a by 56.5¢ (.565). Enter the result here	1	4,669,389	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	1,959,052	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	1,820,733	
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	5,457,318	
5	Meals and entertainment expenses: $ 2,841,939 × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5	2,826,054	
6	**Total expenses.** Add lines 1 through 5. Enter here and on **Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 7**). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	7,703,087	

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

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

8 Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for:

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

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

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

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

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

Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

Unreimbursed Employee Business Expenses

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

▶ **Information about Form 2106 and its separate instructions is available at *www.irs.gov/form2106*.**

OMB No. 1545-0074

2013

Attachment Sequence No. **129A**

Your name	Occupation in which you incurred expenses	Social security number
Total Forms Filed = 4,069,466		

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

• You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.

• You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).

• If you are claiming vehicle expense, you are using the standard mileage rate for 2013.

Caution: *You can use the standard mileage rate for 2013* ***only if: (a)*** *you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service,* ***or (b)*** *you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.*

Part I Figure Your Expenses

1	Complete Part II. Multiply line 8a by 56.5¢ (.565). Enter the result here	1	32,580,218	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	1,952,185	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	5,521,735	
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	18,979,325	
5	Meals and entertainment expenses: $ 10,374,427 × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5	5,797,907	
6	**Total expenses.** Add lines 1 through 5. Enter here and on **Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 7**). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	62,808,743	

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

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

8 Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for:

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

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

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

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

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

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

☐ VOID ☐ CORRECTED

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145 2013 Form **2439**	**Notice to Shareholder of Undistributed Long-Term Capital Gains** For calendar year 2013, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2013, and ending _____, 20 _____
Total Forms Filed = 6,797		

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains 6,281		**Copy A** Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain *		
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain *	**1d** Collectibles (28%) gain 0	**For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.**
	2 Tax paid by the RIC or REIT on the box 1a gains 6,261		

Form **2439** Cat. No. 11858E www.irs.gov/form2439 Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples,
Amounts of selected lines filed (in thousands of dollars)

☐ VOID ☐ CORRECTED

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145 2013 Form **2439**	**Notice to Shareholder of Undistributed Long-Term Capital Gains** For calendar year 2013, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2013, and ending _____, 20 _____
Total Forms Filed = 6,797		

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains 123,020		**Copy A** Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain *		
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain *	**1d** Collectibles (28%) gain 0	**For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.**
	2 Tax paid by the RIC or REIT on the box 1a gains 32,557		

Form **2439** Cat. No. 11858E www.irs.gov/form2439 Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**

▶ **Information about Form 2441 and its separate instructions is at *www.irs.gov/form2441*.**

1040 1040A 1040NR 2441

OMB No. 1545-0074

2013

Attachment Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 7,127,773

Your social security number

Part I Persons or Organizations Who Provided the Care—You **must** complete this part.

(If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
			7,050,367

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

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

Part II Credit for Child and Dependent Care Expenses

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

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2013 for the person listed in column (a)
		6,965,390	6,826,313
		2,450,867	2,367,875

3	Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 31	**3**	6,583,956
4	Enter your **earned income.** See instructions	**4**	7,084,879
5	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4	**5**	4,366,834
6	Enter the **smallest** of line 3, 4, or 5	**6**	6,549,736
7	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. **7**		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	**8**	7,006,586 X .
9	Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions	**9**	6,549,736
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. **10**		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46	**11**	6,315,706

If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is
$0	15,000	.35	$29,000	31,000	.27
15,000	17,000	.34	31,000	33,000	.26
17,000	19,000	.33	33,000	35,000	.25
19,000	21,000	.32	35,000	37,000	.24
21,000	23,000	.31	37,000	39,000	.23
23,000	25,000	.30	39,000	41,000	.22
25,000	27,000	.29	41,000	43,000	.21
27,000	29,000	.28	43,000	No limit	.20

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

Cat. No. 11862M Form **2441** (2013)

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**

▶ **Information about Form 2441 and its separate instructions is at *www.irs.gov/form2441*.**

1040 1040A 1040NR 2441

OMB No. 1545-0074

2013

Attachment Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 7,127,773

Your social security number

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

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
			34,258,019

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

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

Part II **Credit for Child and Dependent Care Expenses**

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

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2013 for the person listed in column (a)
			23,261,537
			7,937,317

3	Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3	18,022,325
4	Enter your **earned income.** See instructions	4	458,872,669
5	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4	5	227,653,788
6	Enter the **smallest** of line 3, 4, or 5	6	17,725,202
7	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. 7		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	155,117 X .
9	Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions	9	3,885,869
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. 10		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46	11	3,458,946

If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is
$0	15,000	.35	$29,000	31,000	.27
15,000	17,000	.34	31,000	33,000	.26
17,000	19,000	.33	33,000	35,000	.25
19,000	21,000	.32	35,000	37,000	.24
21,000	23,000	.31	37,000	39,000	.23
23,000	25,000	.30	39,000	41,000	.22
25,000	27,000	.29	41,000	43,000	.21
27,000	29,000	.28	43,000	No limit	.20

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

Cat. No. 11862M Form **2441** (2013)

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2013. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			12	1,286,221
13	Enter the amount, if any, you carried over from 2012 and used in 2013 during the grace period. See instructions			13	11,487
14	Enter the amount, if any, you forfeited or carried forward to 2014. See instructions			14	(64,400)
15	Combine lines 12 through 14. See instructions			15	
16	Enter the total amount of **qualified expenses** incurred in 2013 for the care of the **qualifying person(s)**	16	1,260,199		
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income.** See instructions	18	7,084,879		
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	19	4,366,834		
20	Enter the **smallest** of line 17, 18, or 19	20			
21	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19)	21			
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) ☐ **No.** Enter -0-. ☐ **Yes.** Enter the amount here			22	1,557
23	Subtract line 22 from line 15	23			
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions			24	*
25	**Excluded benefits. Form 1040 and 1040NR filers:** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. **Form 1040A filers:** Enter the **smaller** of line 20 or line 21			25	1,107,663
26	**Taxable benefits. Form 1040 and 1040NR filers:** Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." **Form 1040A filers:** Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"			26	254,114

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

27	Enter $3,000 ($6,000 if two or more qualifying persons)	27	
28	**Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25	28	1,108,909
29	Subtract line 28 from line 27. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2012 expenses in 2013, see the instructions for line 9	29	
30	Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30	
31	Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	6,583,956

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2013. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			12	4,374,546
13	Enter the amount, if any, you carried over from 2012 and used in 2013 during the grace period. See instructions			13	16,668
14	Enter the amount, if any, you forfeited or carried forward to 2014. See instructions			14	(90,818)
15	Combine lines 12 through 14. See instructions			15	
16	Enter the total amount of **qualified expenses** incurred in 2013 for the care of the **qualifying person(s)**	16	9,836,952		
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income.** See instructions	18	458,872,669		
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	19	227,653,788		
20	Enter the **smallest** of line 17, 18, or 19	20			
21	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19)	21			
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) ☐ **No.** Enter -0-. ☐ **Yes.** Enter the amount here			22	3,073
23	Subtract line 22 from line 15	23			
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions			24	*
25	**Excluded benefits. Form 1040 and 1040NR filers:** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. **Form 1040A filers:** Enter the **smaller** of line 20 or line 21			25	3,817,510
26	**Taxable benefits. Form 1040 and 1040NR filers:** Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." **Form 1040A filers:** Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"			26	479,813

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

27	Enter $3,000 ($6,000 if two or more qualifying persons)	27	
28	**Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25	28	3,819,063
29	Subtract line 28 from line 27. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2012 expenses in 2013, see the instructions for line 9	29	
30	Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30	
31	Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	18,022,325

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

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

OMB No. 1545-0155

2013

Attachment Sequence No. **174**

Name(s) shown on return

Total Forms Filed = 11,713

Identifying number

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

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

1 Name of lessor

2 Address of lessor

3 Description of property

4 Amount for which you were treated as having acquired the property . . . . . ▶ $

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, 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	2,500	
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	2,437	
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	1,882	
8	Reserved			8		
9	Enter the applicable unused investment credit from cooperatives (see instructions)			9	*	
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a			10	3,395	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2013)

* Data not shown because of the small number of sample returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples,
Amounts of selected lines filed (in thousands of dollars)

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

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

OMB No. 1545-0155

2013

Attachment Sequence No. **174**

Name(s) shown on return

Total Forms Filed = 11,713

Identifying number

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

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

1 Name of lessor

2 Address of lessor

3 Description of property

4 Amount for which you were treated as having acquired the property . . . . . ▶ $

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, 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	26,664	
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	2,213	
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	7,335	
8	Reserved			8		
9	Enter the applicable unused investment credit from cooperatives (see instructions)			9	*	
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a			10	36,214	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12276E Form **3468** (2013)

* Data not shown because of the small number of sample returns on which it is based.

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 . . . . . ▶ ☐			
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) . . . $ _____ × 13% (.13)	11e	0	
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 . . . . . $ _____ × 10% (.10)	11g	361	
h	Certified historic structures located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) . . . . . $ _____ × 26% (.26)	11h	*	
i	Certified historic structures affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) . . . . $ _____ × 26% (.26)	11i	*	
j	Other certified historic structures . . . . . $ _____ × 20% (.20)	11j	2,583	
	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.			
k	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . . _____			
l	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . . _____			
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .	11m	*	
12	Energy credit:			
a	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) $ _____ × 10% (.10)	12a	161	
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	4,161	
	Qualified fuel cell property (see instructions):			
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 $ _____ × 30% (.30)	12c		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × $1,000	12d		
e	Enter the lesser of line 12c or line 12d	12e	0	
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 30% (.30)	12f		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × $3,000	12g		
h	Enter the lesser of line 12f or line 12g	12h	*	
	Qualified microturbine property (see instructions):			
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . . $ _____ × 10% (.10)	12i		
j	Kilowatt capacity of property on line 12i . . . . . ▶ _____ × $200	12j		
k	Enter the lesser of line 12i or line 12j	12k	12	

* Data not shown because of the small number of sample returns on which it is based.

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 . . . . . ▶ ☐			
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) . . . $ _____ × 13% (.13)	11e	0	
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 . . . . . $ _____ × 10% (.10)	11g	10,671	
h	Certified historic structures located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) . . . . . $ _____ × 26% (.26)	11h	*	
i	Certified historic structures affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) . . . . $ _____ × 26% (.26)	11i	*	
j	Other certified historic structures . . . . . $ _____ × 20% (.20)	11j	126,937	
	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.			
k	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . . _____			
l	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . . _____			
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .	11m	*	
12	Energy credit:			
a	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) $ _____ × 10% (.10)	12a	1,050	
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	228,660	
	Qualified fuel cell property (see instructions):			
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 $ _____ × 30% (.30)	12c		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × $1,000	12d		
e	Enter the lesser of line 12c or line 12d	12e	0	
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 30% (.30)	12f		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × $3,000	12g		
h	Enter the lesser of line 12f or line 12g	12h	*	
	Qualified microturbine property (see instructions):			
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . . $ _____ × 10% (.10)	12i		
j	Kilowatt capacity of property on line 12i . . . . . ▶ _____ × $200	12j		
k	Enter the lesser of line 12i or line 12j	12k	356	

* Data not shown because of the small number of sample returns on which it is based.

Part III **Rehabilitation Credit and Energy Credit** (continued)

	Combined heat and power system property (see instructions): **Caution.** You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (.10)	12l		
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m		.
n	Multiply line 12l by line 12m	12n	*	
	Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . . $ _____ × 30% (.30)	12o		
p	Enter the smaller of line 12o or $4,000	12p	0	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . . . $ _____ × 30% (.30)	12q	*	
	Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (.10)	12r	103	
	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	8,325	

* Data not shown because of the small number of sample returns on which it is based.

Part III **Rehabilitation Credit and Energy Credit** (continued)

	Combined heat and power system property (see instructions): **Caution.** You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (.10)	12l		
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m		.
n	Multiply line 12l by line 12m	12n	*	
	Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . . $ _____ × 30% (.30)	12o		
p	Enter the smaller of line 12o or $4,000	12p	0	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . . . $ _____ × 30% (.30)	12q	*	
	Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (.10)	12r	958	
	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	386,279	

* Data not shown because of the small number of sample returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

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.

OMB No. 1545-0895

2013

Attachment Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 696,444

Identifying number

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked			1	115,049
2	Passive activity credits from line 2 of all Parts III with box B checked	2	79,800		
3	Enter the applicable passive activity credits allowed for 2013 (see instructions)			3	55,556
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	171,474
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	296,076

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	200,131
9	Add lines 7 and 8			9	
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b	144,669		
c	Add lines 10a and 10b			10c	358,287
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	623,609
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	619,030		
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	348,559		
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	522,816		
15	Enter the greater of line 13 or line 14			15	523,351
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	417,323
17	Enter the **smaller** of line 6 or line 16			17	158,152
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.				

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

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.

OMB No. 1545-0895

2013

Attachment Sequence No. **22**

Name(s) shown on return

Identifying number

Total Forms Filed = 696,444

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	985,488
2	Passive activity credits from line 2 of all Parts III with box B checked	2	153,025		
3	Enter the applicable passive activity credits allowed for 2013 (see instructions)			3	123,715
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	3,598,003
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	4,707,199

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	5,257,549
9	Add lines 7 and 8			9	
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b	266,528		
c	Add lines 10a and 10b			10c	4,336,415
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	119,962,462
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	114,709,847		
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	25,848,225		
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	104,478,425		
15	Enter the greater of line 13 or line 14			15	104,525,439
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	15,538,846
17	Enter the **smaller** of line 6 or line 16			17	1,072,701
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.				

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	35,972
19	Enter the greater of line 13 or line 18			19	35,992
20	Subtract line 19 from line 11. If zero or less, enter -0-			20	39,461
21	Subtract line 17 from line 20. If zero or less, enter -0-			21	39,415
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked			22	21,296
23	Passive activity credit from line 3 of all Parts III with box B checked	23	5,142		
24	Enter the applicable passive activity credit allowed for 2013 (see instructions)			24	2,252
25	Add lines 22 and 24			25	23,392
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25			26	20,565
27	Subtract line 13 from line 11. If zero or less, enter -0-			27	623,606
28	Add lines 17 and 26			28	171,963
29	Subtract line 28 from line 27. If zero or less, enter -0-			29	609,747
30	Enter the general business credit from line 5 of all Parts III with box A checked			30	277,402
31	Reserved			31	315
32	Passive activity credits from line 5 of all Parts III with box B checked	32	102,874		
33	Enter the applicable passive activity credits allowed for 2013 (see instructions)			33	68,533
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	55,425
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	362,111
37	Enter the **smaller** of line 29 or line 36			37	317,913
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: • 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	462,100

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	10,565,083
19	Enter the greater of line 13 or line 18			19	10,571,287
20	Subtract line 19 from line 11. If zero or less, enter -0-			20	5,545,573
21	Subtract line 17 from line 20. If zero or less, enter -0-			21	5,486,607
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked			22	144,543
23	Passive activity credit from line 3 of all Parts III with box B checked	23	6,280		
24	Enter the applicable passive activity credit allowed for 2013 (see instructions)			24	3,458
25	Add lines 22 and 24			25	148,000
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25			26	58,715
27	Subtract line 13 from line 11. If zero or less, enter -0-			27	93,715,072
28	Add lines 17 and 26			28	1,131,344
29	Subtract line 28 from line 27. If zero or less, enter -0-			29	92,583,728
30	Enter the general business credit from line 5 of all Parts III with box A checked			30	1,806,956
31	Reserved			31	1,660
32	Passive activity credits from line 5 of all Parts III with box B checked	32	335,547		
33	Enter the applicable passive activity credits allowed for 2013 (see instructions)			33	279,371
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	1,343,861
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	3,431,820
37	Enter the **smaller** of line 29 or line 36			37	1,932,990
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: • 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	3,064,587

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

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
- **B** ☐ General Business Credit From a Passive Activity
- **C** ☐ General Business Credit Carryforwards
- **D** ☐ General Business Credit Carrybacks
- **E** ☐ Reserved
- **F** ☐ Reserved
- **G** ☐ Eligible Small Business Credit Carryforwards
- **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 . 112,883 ▶ ☐

Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	21,335	
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c	113,710	
d	Low-income housing (Form 8586, Part I only)	1d	39,829	
e	Disabled access (Form 8826) (see instructions for limitation)	1e	15,411	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	3,813	
g	Indian employment (Form 8845)	1g	9,155	
h	Orphan drug (Form 8820)	1h	1,052	
i	New markets (Form 8874)	1i	2,385	
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	6,935	
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	15,622	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	6,486	
m	Low sulfur diesel fuel production (Form 8896)	1m	574	
n	Distilled spirits (Form 8906)	1n	260	
o	Nonconventional source fuel (Form 8907)	1o	14,730	
p	Energy efficient home (Form 8908)	1p	11,016	
q	Energy efficient appliance (Form 8909)	1q	1,409	
r	Alternative motor vehicle (Form 8910)	1r	3,252	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	5,474	
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u	93	
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v	503	
w	Employer differential wage payments (Form 8932)	1w	599	
x	Carbon dioxide sequestration (Form 8933)	1x	*	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	5,666	
z	Qualified plug-in electric vehicle (carryforward only)	1z	238	
aa	New hire retention (carryforward only)	1aa	44,577	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	3,476	
zz	Other	1zz	23,443	
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3	26,547	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	10,788	
b	Work opportunity (Form 5884)	4b	60,835	
c	Biofuel producer (Form 6478)	4c	2,524	
d	Low-income housing (Form 8586, Part II)	4d	7,145	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	1,452	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	123,701	
g	Qualified railroad track maintenance (Form 8900)	4g	120	
h	Small employer health insurance premiums (Form 8941)	4h	207,844	
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z	1,689	
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		

* Data not shown because of the small number of sample returns on which it is based.

Form 3800 (2013) Page **3**

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
B ☐ General Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☐ Reserved
F ☐ Reserved
G ☐ Eligible Small Business Credit Carryforwards
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 . 113 ▶ ☐

	(a) Description of credit **Note.** On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		**(b)** If claiming the credit from a pass-through entity, enter the EIN	**(c)** Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	491,261	
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c	2,009,928	
d	Low-income housing (Form 8586, Part I only)	1d	615,089	
e	Disabled access (Form 8826) (see instructions for limitation)	1e	36,151	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	129,263	
g	Indian employment (Form 8845)	1g	163,042	
h	Orphan drug (Form 8820)	1h	18,038	
i	New markets (Form 8874)	1i	10,971	
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	1,847	
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	11,335	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	45,582	
m	Low sulfur diesel fuel production (Form 8896)	1m	8,412	
n	Distilled spirits (Form 8906)	1n	6,085	
o	Nonconventional source fuel (Form 8907)	1o	53,478	
p	Energy efficient home (Form 8908)	1p	173,742	
q	Energy efficient appliance (Form 8909)	1q	1,540	
r	Alternative motor vehicle (Form 8910)	1r	55,883	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	17,204	
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u	256	
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v	4,006	
w	Employer differential wage payments (Form 8932)	1w	1,796	
x	Carbon dioxide sequestration (Form 8933)	1x	*	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	33,221	
z	Qualified plug-in electric vehicle (carryforward only)	1z	975	
aa	New hire retention (carryforward only)	1aa	59,226	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	10,124	
zz	Other	1zz	587,944	
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3	172,690	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	779,722	
b	Work opportunity (Form 5884)	4b	592,721	
c	Biofuel producer (Form 6478)	4c	19,812	
d	Low-income housing (Form 8586, Part II)	4d	96,467	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	163,701	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	1,250,583	
g	Qualified railroad track maintenance (Form 8900)	4g	70,110	
h	Small employer health insurance premiums (Form 8941)	4h	381,044	
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z	13,003	
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		

* Data not shown because of the small number of sample returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **3903**

Department of the Treasury
Internal Revenue Service (99)

Moving Expenses

► **Information about Form 3903 and its instructions is available at *www.irs.gov/form3903.***

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

OMB No. 1545-0074

2013

Attachment Sequence No. **170**

Name(s) shown on return

Total Forms Filed = 1,271,809

Your social security number

Before you begin:

✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.

✓ See **Members of the Armed Forces** in the instructions, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions) . . .	**1**	1,099,361	
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	1,012,382	
3	Add lines 1 and 2	**3**	1,250,894	
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is **not** included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code **P**	**4**	156,602	
5	Is line 3 **more than** line 4?			
	☐ **No.** You **cannot** deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.			
	☐ **Yes.** Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your **moving expense deduction**	**5**	1,234,907	

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

Cat. No. 12490K

Form **3903** (2013)

2013 Line Item Estimates—All figures are estimates based on samples,
Amounts of selected lines filed (in thousands of dollars)

Form **3903**

Department of the Treasury
Internal Revenue Service (99)

Moving Expenses

▶ **Information about Form 3903 and its instructions is available at *www.irs.gov/form3903.***
▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2013

Attachment Sequence No. **170**

Name(s) shown on return

Total Forms Filed = 1,271,809

Your social security number

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

1	Transportation and storage of household goods and personal effects (see instructions) . . .	**1**	2,784,300	
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	1,043,006	
3	Add lines 1 and 2	**3**	3,827,306	
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is **not** included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code **P**	**4**	322,747	
5	Is line 3 **more than** line 4?			
	☐ **No.** You **cannot** deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.			
	☐ **Yes.** Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your **moving expense deduction**	**5**	3,538,388	

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

Cat. No. 12490K

Form **3903** (2013)

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **4136**

Department of the Treasury
Internal Revenue Service (99)

Credit for Federal Tax Paid on Fuels

▶ **Information about Form 4136 and its separate instructions is at *www.irs.gov/form4136*.**

OMB No. 1545-0162

2013

Attachment Sequence No. **23**

Name (as shown on your income tax return)

Total Forms Filed = 351,572

Taxpayer identification number

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

The alternative fuel mixture credit cannot be claimed on this form or on Schedule 3 (Form 8849). It must be taken as a credit against your taxable fuel liability (gasoline, diesel fuel, and kerosene) reported on Form 720.

1 Nontaxable Use of Gasoline

Note. CRN is credit reference number.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Off-highway business use						
b	Use on a farm for farming purposes						
c	Other nontaxable use (see **Caution** above line 1)				$ 311,644		
d	Exported				*		

2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in commercial aviation (other than foreign trade)				$ 1,758		
b	Other nontaxable use (see **Caution** above line 1)				1,877		
c	Exported				*		
d	LUST tax on aviation fuels used in foreign trade				0		

3 Nontaxable Use of Undyed Diesel Fuel

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use						
b	Use on a farm for farming purposes				$ 51,803		
c	Use in trains				*		
d	Use in certain intercity and local buses (see **Caution** above line 1)				320		
e	Exported				*		

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

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use taxed at $.244						
b	Use on a farm for farming purposes				$ 5,746		
c	Use in certain intercity and local buses (see **Caution** above line 1)				*		
d	Exported				0		
e	Nontaxable use taxed at $.044				0		
f	Nontaxable use taxed at $.219				*		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2013)

* Data not shown because of the small number of sample returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples,
Amounts of selected lines filed (in thousands of dollars)

Form **4136**

Department of the Treasury
Internal Revenue Service (99)

Credit for Federal Tax Paid on Fuels

▶ **Information about Form 4136 and its separate instructions is at *www.irs.gov/form4136*.**

OMB No. 1545-0162

2013

Attachment Sequence No. **23**

Name (as shown on your income tax return)

Total Forms Filed = 351,572

Taxpayer identification number

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

The alternative fuel mixture credit cannot be claimed on this form or on Schedule 3 (Form 8849). It must be taken as a credit against your taxable fuel liability (gasoline, diesel fuel, and kerosene) reported on Form 720.

1 Nontaxable Use of Gasoline

Note. CRN is credit reference number.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Off-highway business use						
b	Use on a farm for farming purposes						
c	Other nontaxable use (see **Caution** above line 1)				$ 106,005		
d	Exported				*		

2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in commercial aviation (other than foreign trade)				$ 337		
b	Other nontaxable use (see **Caution** above line 1)				723		
c	Exported				*		
d	LUST tax on aviation fuels used in foreign trade				0		

3 Nontaxable Use of Undyed Diesel Fuel

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use						
b	Use on a farm for farming purposes				$ 36,353		
c	Use in trains				*		
d	Use in certain intercity and local buses (see **Caution** above line 1)				198		
e	Exported				*		

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

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use taxed at $.244						
b	Use on a farm for farming purposes				$ 2,489		
c	Use in certain intercity and local buses (see **Caution** above line 1)				*		
d	Exported				0		
e	Nontaxable use taxed at $.044				0		
f	Nontaxable use taxed at $.219				*		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2013)

* Data not shown because of the small number of sample returns on which it is based.

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at $.244				$ 38		
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219				44		
c	Nontaxable use (other than use by state or local government) taxed at $.244				5,746		
d	Nontaxable use (other than use by state or local government) taxed at $.219				*		
e	LUST tax on aviation fuels used in foreign trade				0		

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

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

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

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use by a state or local government			$ 51,803		
b	Use in certain intercity and local buses			320		

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

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

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

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use by a state or local government			5,746		
b	Sales from a blocked pump			$ *		
c	Use in certain intercity and local buses					

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in commercial aviation (other than foreign trade) taxed at $.219				$ 44		
b	Use in commercial aviation (other than foreign trade) taxed at $.244				38		
c	Nonexempt use in noncommercial aviation				*		
d	Other nontaxable uses taxed at $.244				5,746		
e	Other nontaxable uses taxed at $.219				*		
f	LUST tax on aviation fuels used in foreign trade				0		

* Data not shown because of the small number of sample returns on which it is based.

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at $.244				$ 128		
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219				324		
c	Nontaxable use (other than use by state or local government) taxed at $.244				2,489		
d	Nontaxable use (other than use by state or local government) taxed at $.219				*		
e	LUST tax on aviation fuels used in foreign trade				0		

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

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

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

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use by a state or local government			$ 36,353		
b	Use in certain intercity and local buses			198		

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

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

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

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use by a state or local government			2,489		
b	Sales from a blocked pump			$ *		
c	Use in certain intercity and local buses					

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in commercial aviation (other than foreign trade) taxed at $.219				$ 324		
b	Use in commercial aviation (other than foreign trade) taxed at $.244				128		
c	Nonexempt use in noncommercial aviation				*		
d	Other nontaxable uses taxed at $.244				2,489		
e	Other nontaxable uses taxed at $.219				*		
f	LUST tax on aviation fuels used in foreign trade				0		

* Data not shown because of the small number of sample returns on which it is based.

9 Reserved **Registration No. ▶**

		(b) Rate	(c) Gallons of alcohol	(d) Amount of credit		(e) CRN
a	Reserved					
b	Reserved					

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

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

		(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit		(e) CRN
a	Biodiesel (other than agri-biodiesel) mixtures			$ *		
b	Agri-biodiesel mixtures			*		
c	Renewable diesel mixtures			0		

11 Nontaxable Use of Alternative Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG)				$ 774		
b	"P Series" fuels				*		
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				*		
d	Liquefied hydrogen				0		
e	Fischer-Tropsch process liquid fuel from coal (including peat)				0		
f	Liquid fuel derived from biomass				0		
g	Liquefied natural gas (LNG)				*		
h	Liquefied gas derived from biomass				0		

12 Alternative Fuel Credit **Registration No. ▶**

		(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG)			$ 3,319		
b	"P Series" fuels			*		
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*		
d	Liquefied hydrogen			0		
e	Fischer-Tropsch process liquid fuel from coal (including peat)			0		
f	Liquid fuel derived from biomass			0		
g	Liquefied natural gas (LNG)			*		
h	Liquefied gas derived from biomass			*		
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)			0		

* Data not shown because of the small number of sample returns on which it is based.

9 Reserved **Registration No. ▶**

		(b) Rate	(c) Gallons of alcohol	(d) Amount of credit		(e) CRN
a	Reserved					
b	Reserved					

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

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

		(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit		(e) CRN
a	Biodiesel (other than agri-biodiesel) mixtures			$ *		
b	Agri-biodiesel mixtures			*		
c	Renewable diesel mixtures			0		

11 Nontaxable Use of Alternative Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG)				$ 328		
b	"P Series" fuels				*		
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				*		
d	Liquefied hydrogen				0		
e	Fischer-Tropsch process liquid fuel from coal (including peat)				0		
f	Liquid fuel derived from biomass				0		
g	Liquefied natural gas (LNG)				*		
h	Liquefied gas derived from biomass				0		

12 Alternative Fuel Credit **Registration No. ▶**

		(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG)			$ 3,765		
b	"P Series" fuels			*		
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*		
d	Liquefied hydrogen			0		
e	Fischer-Tropsch process liquid fuel from coal (including peat)			0		
f	Liquid fuel derived from biomass			0		
g	Liquefied natural gas (LNG)			*		
h	Liquefied gas derived from biomass			*		
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)			0		

* Data not shown because of the small number of sample returns on which it is based.

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

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Diesel fuel sold for the exclusive use of a state or local government			$ 51,803		
b	Kerosene sold for the exclusive use of a state or local government			5,746		
c	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219			*		

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use				$ *		
b	Exported				0		

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

	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
Blender credit			$ 0		

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Exported dyed diesel fuel and exported gasoline blendstocks taxed at $.001			$ *		
b	Exported dyed kerosene			0		

17	**Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ▶	17	$ 351,572		

* Data not shown because of the small number of sample returns on which it is based.

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

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Diesel fuel sold for the exclusive use of a state or local government			$ 36,353		
b	Kerosene sold for the exclusive use of a state or local government			2,489		
c	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219			*		

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use				$ *		
b	Exported				0		

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

	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
Blender credit			$ 0		

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Exported dyed diesel fuel and exported gasoline blendstocks taxed at $.001			$ *		
b	Exported dyed kerosene			0		

17	**Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ▶	17	$ 167,708		

* Data not shown because of the small number of sample returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No. 1545-0172

2013

Attachment Sequence No. **179**

Name(s) shown on return: Total Forms Filed = 12,014,064

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	2,840,905
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	4,620,593

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	294,562
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	4,374,024
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	4,373,987
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	228,045
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	4,425,082
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	4,348,284
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	1,535,905
15	Property subject to section 168(f)(1) election	15	741
16	Other depreciation (including ACRS)	16	1,001,922

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	5,950,652
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 ▶ ☐ Boxes Checked = 6,923		

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		136,699				136,083
b 5-year property		1,551,734				1,548,053
c 7-year property		1,393,122				1,388,410
d 10-year property		126,830				126,810
e 15-year property		327,966				327,634
f 20-year property		80,747				80,705
g 25-year property		4,434				4,434
h Residential rental property		1,225,765				1,223,034
	Undetermined Type	2,064				2,064
i Nonresidential real property		498,972				493,131
	Total GDS Cost	4,132,943				4,121,595

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

20a Class life		19,256				19,255
b 12-year		38				38
c 40-year		5,212				5,212

Part IV **Summary** (See instructions.) Total ADS Costs = 23,733 Total ADS Deduction = 23,732

21	Listed property. Enter amount from line 28	21	2,252,569
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	11,705,473
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	0

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N Form **4562** (2013)

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No. 1545-0172

2013

Attachment Sequence No. **179**

Name(s) shown on return | Business or activity to which this form relates | Identifying number

Total Forms Filed = 12,014,064

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	51,639,854
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	2,293,931,491

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	1,933,040	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		8	71,208,781
9	Tentative deduction. Enter the **smaller** of line 5 or line 8		9	71,154,375
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562		10	2,603,868
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)		11	673,650,695
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11		12	70,934,856
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	10,304,746
15	Property subject to section 168(f)(1) election	15	23,104
16	Other depreciation (including ACRS)	16	5,072,899

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	44,474,845
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 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		2,192,549				554,590
b 5-year property		13,507,814				2,094,255
c 7-year property		20,366,087				2,111,823
d 10-year property		3,935,384				250,879
e 15-year property		5,146,479				209,010
f 20-year property		1,941,585				58,329
g 25-year property		511,131				23,510
h Residential rental property		159,272,669				3,422,578
Undetermined Type		9,069				7,290
i Nonresidential real property		44,572,529				699,921
Total GDS Cost		251,455,297				9,432,186

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

20a Class life		838,579				39,478
b 12-year		15,498				665
c 40-year		1,978,048				32,437

Part IV **Summary** (See instructions.) Total ADS Costs = 2,832,125 Total ADS Deduction = 72,580

21	Listed property. Enter amount from line 28	21	5,928,421
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	146,243,637
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	0

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N Form **4562** (2013)

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**	208,742	
26 Property used more than 50% in a qualified business use:								
		%		1,841,715			1,679,186	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		654,210		S/L –	614,953	
		%		Total 26e + 27e =		S/L –		
		%		2,390,925		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						**28**	2,252,569	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	294,562

Section B—Information on Use of Vehicles

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

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

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

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

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

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

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions):					
		429,333			
43 Amortization of costs that began before your 2013 tax year				**43**	674,721
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	955,207

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** 1,467,624	
26 Property used more than 50% in a qualified business use:								
		%		38,349,607			4,117,942	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		3,934,434		S/L –	342,856	
		%		Total 26e + 27e =		S/L –		
		%		42,284,042		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							**28** 5,928,421	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								**29** 1,933,040

Section B—Information on Use of Vehicles

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

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

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

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

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

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

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions):					
		7,217,570			
43 Amortization of costs that began before your 2013 tax year					**43** 1,960,279
44 **Total.** Add amounts in column (f). See the instructions for where to report					**44** 2,533,921

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

▶ **Information about Form 4684 and its separate instructions is at *www.irs.gov/form4684.***
▶ **Attach to your tax return.**
▶ **Use a separate Form 4684 for each casualty or theft.**

OMB No. 1545-0177

2013

Attachment Sequence No. **26**

Name(s) shown on tax return | **Identifying number**

Total Forms Filed = 276,271

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

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

Property **A**
Property **B**
Property **C**
Property **D**

		Properties			
		A	**B**	**C**	**D**
2 Cost or other basis of each property	**2**				
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	**3**				
Note: *If line 2 is **more** than line 3, skip line 4.*					
4 Gain from casualty or theft. If line 3 is **more** than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	**4**				
5 Fair market value **before** casualty or theft	**5**				
6 Fair market value **after** casualty or theft	**6**				
7 Subtract line 6 from line 5	**7**				
8 Enter the **smaller** of line 2 or line 7	**8**				
9 Subtract line 3 from line 8. If zero or less, enter -0-	**9**				

10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	**10**	
11 Enter the **smaller** of line 10 or $100	**11**	
12 Subtract line 11 from line 10	**12**	
Caution: *Use only one Form 4684 for lines 13 through 18.*		
13 Add the amounts on line 12 of all Forms 4684	**13**	223,540
14 Add the amounts on line 4 of all Forms 4684	**14**	3,145
15 • If line 14 is **more** than line 13, enter the difference here and on Schedule D. **Do not** complete the rest of this section (see instructions). • If line 14 is **less** than line 13, enter -0- here and go to line 16. • If line 14 is **equal** to line 13, enter -0- here. **Do not** complete the rest of this section.	**15**	2,144
16 If line 14 is **less** than line 13, enter the difference	**16**	223,540
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	**17**	267,027
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	**18**	99,063

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12997O

Form **4684** (2013)

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

▶ **Information about Form 4684 and its separate instructions is at *www.irs.gov/form4684.***
▶ **Attach to your tax return.**
▶ **Use a separate Form 4684 for each casualty or theft.**

OMB No. 1545-0177

2013

Attachment Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 276,271

Identifying number

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

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

Property **A**
Property **B**
Property **C**
Property **D**

		Properties							
		A		**B**		**C**		**D**	
2 Cost or other basis of each property	**2**								
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	**3**								
Note: *If line 2 is **more** than line 3, skip line 4.*									
4 Gain from casualty or theft. If line 3 is **more** than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	**4**								
5 Fair market value **before** casualty or theft	**5**								
6 Fair market value **after** casualty or theft	**6**								
7 Subtract line 6 from line 5	**7**								
8 Enter the **smaller** of line 2 or line 7	**8**								
9 Subtract line 3 from line 8. If zero or less, enter -0-	**9**								

10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	**10**	
11 Enter the **smaller** of line 10 or $100	**11**	
12 Subtract line 11 from line 10	**12**	
Caution: *Use only one Form 4684 for lines 13 through 18.*		
13 Add the amounts on line 12 of all Forms 4684	**13**	3,553,601
14 Add the amounts on line 4 of all Forms 4684	**14**	17,200
15 • If line 14 is **more** than line 13, enter the difference here and on Schedule D. **Do not** complete the rest of this section (see instructions). • If line 14 is **less** than line 13, enter -0- here and go to line 16. • If line 14 is **equal** to line 13, enter -0- here. **Do not** complete the rest of this section.	**15**	11,752
16 If line 14 is **less** than line 13, enter the difference	**16**	3,548,154
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	**17**	5,092,831
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	**18**	2,522,931

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

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. **See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed.**

Property **A**

Property **B**

Property **C**

Property **D**

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

28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 **or** line 34 (see instructions) 28

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft		(b) Losses from casualties or thefts (i) Trade, business, rental or royalty property	(b) Losses from casualties or thefts (ii) Income-producing and employee property	(c) Gains from casualties or thefts includible in income
Casualty or Theft of Property Held One Year or Less				
29		( )	( )	
		( )	( )	
30 Totals. Add the amounts on line 29	30	( )	( )	
31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	31			16,881
32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions	32			
Casualty or Theft of Property Held More Than One Year				
33 Casualty or theft gains from Form 4797, line 32	33			1,753
34		( )	( )	
		( )	( )	
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	(18,475)	(5,439)	
36 Total gains. Add lines 33 and 34, column (c)	36			8,222
37 Add amounts on line 35, columns (b)(i) and (b)(ii)	37			23,851
38 If the loss on line 37 is **more** than the gain on line 36:				
a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	38a			18,351
b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11	38b			5,836
39 If the loss on line 37 is **less** than or **equal** to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3	39			7,915

Note: *Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11.*
S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.

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

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. **See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed.**

Property **A**

Property **B**

Property **C**

Property **D**

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

28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 **or** line 34 (see instructions) **28**

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft		**(b)** Losses from casualties or thefts *(i)* Trade, business, rental or royalty property	*(ii)* Income-producing and employee property		**(c)** Gains from casualties or thefts includible in income
Casualty or Theft of Property Held One Year or Less					
29		( )	( )		
		( )	( )		
30 Totals. Add the amounts on line 29	**30**	( )	( )		
31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions				**31**	-166,032
32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions				**32**	
Casualty or Theft of Property Held More Than One Year					
33 Casualty or theft gains from Form 4797, line 32				**33**	40,494
34		( )	( )		
		( )	( )		
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	**35**	(424,791)	(741,728)		
36 Total gains. Add lines 33 and 34, column (c)				**36**	191,679
37 Add amounts on line 35, columns (b)(i) and (b)(ii)				**37**	1,166,520
38 If the loss on line 37 is **more** than the gain on line 36:					
a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions				**38a**	-412,629
b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11				**38b**	733,198
39 If the loss on line 37 is **less** than or **equal** to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3				**39**	179,233

Note: *Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11.*
S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.

Name(s) shown on tax return | Identifying number

SECTION C—Theft Loss Deduction for Ponzi-Type Investment Scheme Using the Procedures in Revenue Procedure 2009-20 (Complete this section in lieu of Appendix A in Revenue Procedure 2009-20. See instructions.)

Part I Computation of Deduction

40	Initial investment	40	
41	Subsequent investments (see instructions)	41	
42	Income reported on your tax returns for tax years prior to the discovery year (see instructions)	42	
43	Add lines 40, 41, and 42	43	
44	Withdrawals for all years (see instructions)	44	
45	Subtract line 44 from line 43. This is your total qualified investment	45	
46	Enter .95 (95%) if you have no potential third-party recovery. Enter .75 (75%) if you have potential third-party recovery	46	.
47	Multiply line 46 by line 45	47	
48	Actual recovery	48	
49	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery	49	
50	Add lines 48 and 49. This is your total recovery	50	
51	Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on line 28. Do not complete lines 19-27 for this loss. Then complete Section B, Part II	51	5,513

Part II Required Statements and Declarations (See instructions.)

- I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified fraudulent arrangement conducted by the following individual or entity.

  Name of individual or entity _____

  Taxpayer identification number (if known) _____

  Address _____
- I have written documentation to support the amounts reported in Part I of this Section C.
- I am a qualified investor as defined in section 4.03 of Revenue Procedure 2009-20.
- If I have determined the amount of my theft loss deduction using .95 on line 46 above, I declare that I have not pursued and do not intend to pursue any potential third-party recovery, as that term is defined in section 4.10 of Revenue Procedure 2009-20.
- I agree to comply with the conditions and agreements set forth in Revenue Procedure 2009-20 and this Section C.
- If I have already filed a return or amended return that does not satisfy the conditions in section 6.02 of Revenue Procedure 2009-20, I agree to all adjustments or actions that are necessary to comply with those conditions. The tax year(s) for which I filed the return(s) or amended return(s) and the date(s) on which they were filed are as follows:

_____

_____

_____

Name(s) shown on tax return | Identifying number

SECTION C—Theft Loss Deduction for Ponzi-Type Investment Scheme Using the Procedures in Revenue Procedure 2009-20 (Complete this section in lieu of Appendix A in Revenue Procedure 2009-20. See instructions.)

Part I Computation of Deduction

40	Initial investment	40		
41	Subsequent investments (see instructions)	41		
42	Income reported on your tax returns for tax years prior to the discovery year (see instructions)	42		
43	Add lines 40, 41, and 42	43		
44	Withdrawals for all years (see instructions)	44		
45	Subtract line 44 from line 43. This is your total qualified investment	45		
46	Enter .95 (95%) if you have no potential third-party recovery. Enter .75 (75%) if you have potential third-party recovery	46	.	
47	Multiply line 46 by line 45	47		
48	Actual recovery	48		
49	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery	49		
50	Add lines 48 and 49. This is your total recovery	50		
51	Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on line 28. Do not complete lines 19-27 for this loss. Then complete Section B, Part II	51	709,721	

Part II Required Statements and Declarations (See instructions.)

- I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified fraudulent arrangement conducted by the following individual or entity.

  Name of individual or entity _____

  Taxpayer identification number (if known) _____

  Address _____
- I have written documentation to support the amounts reported in Part I of this Section C.
- I am a qualified investor as defined in section 4.03 of Revenue Procedure 2009-20.
- If I have determined the amount of my theft loss deduction using .95 on line 46 above, I declare that I have not pursued and do not intend to pursue any potential third-party recovery, as that term is defined in section 4.10 of Revenue Procedure 2009-20.
- I agree to comply with the conditions and agreements set forth in Revenue Procedure 2009-20 and this Section C.
- If I have already filed a return or amended return that does not satisfy the conditions in section 6.02 of Revenue Procedure 2009-20, I agree to all adjustments or actions that are necessary to comply with those conditions. The tax year(s) for which I filed the return(s) or amended return(s) and the date(s) on which they were filed are as follows:

_____

_____

_____

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.
▶ Information about Form 4797 and its separate instructions is at *www.irs.gov/form4797.*

OMB No. 1545-0184

2013

Attachment Sequence No. **27**

Name(s) shown on return: Total Forms Filed = 3,297,550

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	

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)
						2,379,145

3	Gain, if any, from Form 4684, line 39	3	7,740
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	232,735
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	4,757
6	Gain, if any, from line 32, from other than casualty or theft.	6	492,684
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	2,891,515
	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	295,410
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	140,715

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):

						454,612

11	Loss, if any, from line 7	11	(1,123,084)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	295,410
13	Gain, if any, from line 31	13	478,924
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	13,663
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	484
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16	3,251
17	Combine lines 10 through 16	17	2,109,916
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	2,109,914

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13086I Form **4797** (2013)

* Data not shown because of the small number of sample returns on which it is based.

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.
▶ Information about Form 4797 and its separate instructions is at *www.irs.gov/form4797.*

OMB No. 1545-0184

2013

Attachment Sequence No. **27**

Name(s) shown on return: Total Forms Filed = 3,297,550

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	

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)
						53,714,617

3	Gain, if any, from Form 4684, line 39	3	178,939
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	5,675,916
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	772,636
6	Gain, if any, from line 32, from other than casualty or theft.	6	29,282,019
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	89,624,127
	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	14,040,333
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	21,743,499

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):

						13,431,774

11	Loss, if any, from line 7	11	(22,291,154)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	3,388,765
13	Gain, if any, from line 31	13	6,915,657
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	-102,210
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	77,150
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16	131,652
17	Combine lines 10 through 16	17	1,551,635
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	1,551,799

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13086I

Form **4797** (2013)

* Data not shown because of the small number of sample returns on which it is based.

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A		
B		
C		
D		

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (**Note:** *See line 1 before completing.*)	20				
21 Cost or other basis plus expense of sale	21				
22 Depreciation (or depletion) allowed or allowable	22				
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24				
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b	501,560			
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	16,936			
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	1,016			
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	790,188
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	478,919
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	494,314

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		

* Data not shown because of the small number of sample returns on which it is based.

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A		
B		
C		
D		

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (**Note:** *See line 1 before completing.*)	20				
21 Cost or other basis plus expense of sale	21				
22 Depreciation (or depletion) allowed or allowable	22				
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24				
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b	7,347,432			
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	179,550			
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	122,312			
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	36,238,168
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	6,915,657
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	29,322,511

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		

* Data not shown because of the small number of sample returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)
▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Form 4835 and its instructions is at *www.irs.gov/form4835*.

OMB No. 1545-0074

2013

Attachment Sequence No. **37**

Name(s) shown on tax return

Total Forms Filed = 551,012

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2013 (see instructions)? . . . . . ☐ Yes ☐ No

Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops					1	267,507
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	104,860		**2b** Taxable amount	2b	
3a	Agricultural program payments (see instructions)	3a	244,979		**3b** Taxable amount	3b	241,605
4	Commodity Credit Corporation (CCC) loans (see instructions):						
a	CCC loans reported under election					4a	*
b	CCC loans forfeited	4b	*		**4c** Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2013	5a	46,295		**5b** Taxable amount	5b	43,057
c	If election to defer to 2014 is attached, check here ▶ ☐				**5d** Amount deferred from 2012	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					6	232,110
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 . . . . . ▶					7	521,534

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

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach **Form 4562**	8	54,020	21	Pension and profit-sharing plans . . .	21	*
9	Chemicals	9	70,971	22	Rent or lease:		
10	Conservation expenses (see instructions)	10	11,556	a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work) .	11	49,499	b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	174,745	23	Repairs and maintenance	23	152,009
				24	Seeds and plants . .	24	61,821
				25	Storage and warehousing	25	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions). . . .	13	*	26	Supplies	26	85,153
				27	Taxes	27	378,863
				28	Utilities	28	
14	Feed	14	16,290	29	Veterinary, breeding, and medicine . . .	29	
15	Fertilizers and lime	15	100,340				
16	Freight and trucking . . .	16		30	Other expenses (specify):		
17	Gasoline, fuel, and oil . . .	17	98,755				
18	Insurance (other than health).	18	250,187	a		30a	
19	Interest:			b		30b	
a	Mortgage (paid to banks, etc.)	19a	44,130	c		30c	
b	Other	19b	38,315	d		30d	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	12,505	e		30e	
				f		30f	
				g		30g	

31	**Total expenses.** Add lines 8 through 30g (see instructions) . . . . . ▶	31	464,234
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to lines 33 and 34 .	32	528,633
33	Did you receive an applicable subsidy in 2013? (see instructions)	33	☐ Yes ☐ No
34	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	34a	☐ All investment is at risk.
		34b	☐ Some investment is not at risk.
c	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E (Form 1040), line 40 . . Nondeductible loss (+)/suspended loss carryover (-) =31,634	34c	102,508

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

Cat. No. 13117W

Form **4835** (2013)

* Data not shown because of the small number of sample returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)
▶ **Attach to Form 1040 or Form 1040NR.**
▶ **Information about Form 4835 and its instructions is at *www.irs.gov/form4835*.**

OMB No. 1545-0074
2013
Attachment Sequence No. **37**

Name(s) shown on tax return

Total Forms Filed = 551,012

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2013 (see instructions)? . . . . . ☐ Yes ☐ No

Part I **Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops				1	6,436,408	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	893,672	2b Taxable amount	2b		
3a	Agricultural program payments (see instructions)	3a	812,016	3b Taxable amount	3b	806,494	
4	Commodity Credit Corporation (CCC) loans (see instructions):						
a	CCC loans reported under election				4a	*	
b	CCC loans forfeited	4b	*	4c Taxable amount	4c		
5	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2013	5a	471,489	5b Taxable amount	5b	428,962	
c	If election to defer to 2014 is attached, check here ▶ ☐			5d Amount deferred from 2012	5d		
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				6	2,971,638	
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 . . . . . ▶				7	11,618,577	

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

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach **Form 4562**	8	70,284	21	Pension and profit-sharing plans . . .	21	*
9	Chemicals	9	306,762	22	Rent or lease:		
10	Conservation expenses (see instructions)	10	28,006	a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work) .	11	202,670	b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	1,002,703	23	Repairs and maintenance	23	360,149
				24	Seeds and plants . .	24	363,734
				25	Storage and warehousing	25	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions). . . .	13	*	26	Supplies	26	101,040
				27	Taxes	27	869,366
				28	Utilities	28	
14	Feed	14	37,968	29	Veterinary, breeding, and medicine . . .	29	
15	Fertilizers and lime	15	683,315				
16	Freight and trucking . . .	16		30	Other expenses (specify):		
17	Gasoline, fuel, and oil . . .	17	156,074				
18	Insurance (other than health).	18	358,935	a		30a	
19	Interest:			b		30b	
a	Mortgage (paid to banks, etc.)	19a	286,125	c		30c	
b	Other	19b	300,776	d		30d	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	42,188	e		30e	
				f		30f	
				g		30g	

31	**Total expenses.** Add lines 8 through 30g (see instructions) . . . . . ▶	31	6,210,024
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to lines 33 and 34 .	32	5,408,553
33	Did you receive an applicable subsidy in 2013? (see instructions)	33	☐ Yes ☐ No
34	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	34a	☐ All investment is at risk.
		34b	☐ Some investment is not at risk.
c	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E (Form 1040), line 40 . . Nondeductible loss (+)/suspended loss carryover (-) = 157,383	34c	553,406

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13117W Form **4835** (2013)

* Data not shown because of the small number of sample returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **4952**

Department of the Treasury
Internal Revenue Service (99)

Investment Interest Expense Deduction

▶ Information about Form 4952 and its instructions is at *www.irs.gov/form4952.*

▶ Attach to your tax return.

OMB No. 1545-0191

2013

Attachment Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,937,965

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2013 (see instructions)	1	1,409,629
2	Disallowed investment interest expense from 2012 Form 4952, line 7	2	945,792
3	**Total investment interest expense.** Add lines 1 and 2	3	1,917,413

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	1,764,954		
b	Qualified dividends included on line 4a	4b	1,465,869		
c	Subtract line 4b from line 4a			4c	1,678,599
d	Net gain from the disposition of property held for investment	4d	769,198		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	712,084		
f	Subtract line 4e from line 4d			4f	368,735
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g	216,884
h	Investment income. Add lines 4c, 4f, and 4g			4h	1,725,024
5	Investment expenses (see instructions)			5	751,290
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	1,542,616

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2014. Subtract line 6 from line 3. If zero or less, enter -0-	7	977,361
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions	8	1,522,064

2013 Line Item Estimates—All figures are estimates based on samples,
Amounts of selected lines filed (in thousands of dollars)

Form **4952**

Department of the Treasury
Internal Revenue Service (99)

Investment Interest Expense Deduction

▶ Information about Form 4952 and its instructions is at *www.irs.gov/form4952.*

▶ Attach to your tax return.

OMB No. 1545-0191

2013

Attachment Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,937,965

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2013 (see instructions)	1	18,864,451
2	Disallowed investment interest expense from 2012 Form 4952, line 7	2	32,378,224
3	**Total investment interest expense.** Add lines 1 and 2	3	51,242,675

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	137,921,784			
b	Qualified dividends included on line 4a	4b	62,725,943			
c	Subtract line 4b from line 4a				4c	75,195,841
d	Net gain from the disposition of property held for investment	4d	211,298,860			
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	180,704,061			
f	Subtract line 4e from line 4d				4f	30,594,798
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)				4g	3,634,776
h	Investment income. Add lines 4c, 4f, and 4g				4h	109,425,415
5	Investment expenses (see instructions)				5	18,262,357
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-				6	93,566,879

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2014. Subtract line 6 from line 3. If zero or less, enter -0-	7	33,265,874
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions	8	17,976,800

For Paperwork Reduction Act Notice, see page 4. Cat. No. 13177Y Form **4952** (2013)

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **4972**

Department of the Treasury
Internal Revenue Service (99)

Tax on Lump-Sum Distributions

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

▶ **Information about Form 4972 and its instructions is available at *www.irs.gov/form4972.***

▶ **Attach to Form 1040, Form 1040NR, or Form 1041.**

OMB No. 1545-0193

2013

Attachment Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 7,449

Identifying number

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

			Yes	No
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," **do not** use this form	1		
2	Did you roll over any part of the distribution? If "Yes," **do not** use this form	2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3		
4	Were you **(a)** a plan participant who received this distribution, **(b)** born before January 2, 1936, **and (c)** a participant in the plan for at least 5 years before the year of the distribution?	4		
	If you answered "No" to both questions 3 **and** 4, **do not** use this form.			
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," **do not** use this form for a 2013 distribution from your own plan	5a		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," **do not** use the form for this distribution	5b		

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

6	Capital gain part from Form 1099-R, box 3	6	*	
7	Multiply line 6 by 20% (.20) ▶	7		
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies.			

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

8	Enter the amount from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include NUA in taxable income) see instructions	8	7,449	
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9	*	
10	Total taxable amount. Subtract line 9 from line 8	10	7,449	
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11		
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is $70,000 or more, **skip** lines 13 through 16, enter this amount on line 17, and go to line 18	12	7,449	
13	Multiply line 12 by 50% (.50), but **do not** enter more than $10,000	13		
14	Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-	14		
15	Multiply line 14 by 20% (.20)	15		
16	Minimum distribution allowance. Subtract line 15 from line 13	16	7,209	
17	Subtract line 16 from line 12	17		
18	Federal estate tax attributable to lump-sum distribution	18		
19	Subtract line 18 from line 17. If line 11 is zero, **skip** lines 20 through 22 and go to line 23	19		
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	.	
21	Multiply line 16 by the decimal on line 20	21		
22	Subtract line 21 from line 11	22		
23	Multiply line 19 by 10% (.10)	23		
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	7,146	
25	Multiply line 24 by ten (10). If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30	25		
26	Multiply line 22 by 10% (.10)	26		
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27		
28	Multiply line 27 by ten (10)	28		
29	Subtract line 28 from line 25. Multiple recipients see instructions ▶	29	7,146	
30	**Tax on lump-sum distribution.** Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies ▶	30	7,449	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2013)

* Data not shown because of the small number of sample returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples,
Amounts of selected lines filed (in thousands of dollars)

Form **4972**

Department of the Treasury
Internal Revenue Service (99)

Tax on Lump-Sum Distributions

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

▶ **Information about Form 4972 and its instructions is available at *www.irs.gov/form4972.***

▶ **Attach to Form 1040, Form 1040NR, or Form 1041.**

OMB No. 1545-0193

2013

Attachment Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 7,449

Identifying number

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

			Yes	No
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," **do not** use this form	1		
2	Did you roll over any part of the distribution? If "Yes," **do not** use this form	2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3		
4	Were you **(a)** a plan participant who received this distribution, **(b)** born before January 2, 1936, **and (c)** a participant in the plan for at least 5 years before the year of the distribution?	4		
	If you answered "No" to both questions 3 **and** 4, **do not** use this form.			
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," **do not** use this form for a 2013 distribution from your own plan	5a		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," **do not** use the form for this distribution	5b		

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

6	Capital gain part from Form 1099-R, box 3	6	*	
7	Multiply line 6 by 20% (.20) ▶	7		
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies.			

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

8	Enter the amount from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include NUA in taxable income) see instructions	8	129,398	
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9	*	
10	Total taxable amount. Subtract line 9 from line 8	10	128,900	
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11		
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is $70,000 or more, **skip** lines 13 through 16, enter this amount on line 17, and go to line 18	12	128,900	
13	Multiply line 12 by 50% (.50), but **do not** enter more than $10,000	13		
14	Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-	14		
15	Multiply line 14 by 20% (.20)	15		
16	Minimum distribution allowance. Subtract line 15 from line 13	16	34,949	
17	Subtract line 16 from line 12	17		
18	Federal estate tax attributable to lump-sum distribution	18		
19	Subtract line 18 from line 17. If line 11 is zero, **skip** lines 20 through 22 and go to line 23	19		
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	.	
21	Multiply line 16 by the decimal on line 20	21		
22	Subtract line 21 from line 11	22		
23	Multiply line 19 by 10% (.10)	23		
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	1,409	
25	Multiply line 24 by ten (10). If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30	25		
26	Multiply line 22 by 10% (.10)	26		
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27		
28	Multiply line 27 by ten (10)	28		
29	Subtract line 28 from line 25. Multiple recipients see instructions ▶	29	14,085	
30	**Tax on lump-sum distribution.** Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies ▶	30	13,473	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2013)

* Data not shown because of the small number of sample returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **5329**

Department of the Treasury
Internal Revenue Service (99)

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

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 5329 and its separate instructions is at *www.irs.gov/form5329*.

OMB No. 1545-0074

2013

Attachment Sequence No. **29**

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

Total Forms Filed = 2,381,823

Your social security number

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

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

Apt. no.

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

If this is an amended return, check here ▶ ☐

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56.

Part I Additional Tax on Early Distributions

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

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	1,669,640
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2	772,196
3	Amount subject to additional tax. Subtract line 2 from line 1	3	1,215,507
4	**Additional tax.** Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	4	1,206,104
	Caution: *If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).*		

Part II Additional Tax on Certain Distributions From Education Accounts

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

5	Distributions included in income from Coverdell ESAs and QTPs	5	189,938
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	125,423
8	**Additional tax.** Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	8	123,072

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2013 than is allowable or you had an amount on line 17 of your 2012 Form 5329.

9	Enter your excess contributions from line 16 of your 2012 Form 5329 (see instructions). If zero, go to line 15			9	
10	If your traditional IRA contributions for 2013 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2013 traditional IRA distributions included in income (see instructions)	11			
12	2013 distributions of prior year excess contributions (see instructions)	12			
13	Add lines 10, 11, and 12			13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-			14	
15	Excess contributions for 2013 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	31,151
17	**Additional tax.** Enter 6% (.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2013 (including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			17	27,195

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2013 than is allowable or you had an amount on line 25 of your 2012 Form 5329.

18	Enter your excess contributions from line 24 of your 2012 Form 5329 (see instructions). If zero, go to line 23			18	39,908
19	If your Roth IRA contributions for 2013 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2013 distributions from your Roth IRAs (see instructions)	20	6,892		
21	Add lines 19 and 20			21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	
23	Excess contributions for 2013 (see instructions)			23	36,673
24	Total excess contributions. Add lines 22 and 23			24	58,639
25	**Additional tax.** Enter 6% (.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2013 (including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			25	53,302

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

Cat. No. 13329Q

Form **5329** (2013)

Form **5329**

Department of the Treasury
Internal Revenue Service (99)

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

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

▶ **Information about Form 5329 and its separate instructions is at *www.irs.gov/form5329*.**

OMB No. 1545-0074

2013

Attachment Sequence No. **29**

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

Total Forms Filed = 2,381,823

Your social security number

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

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

Apt. no.

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

If this is an amended return, check here ▶ ☐

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56.

Part I Additional Tax on Early Distributions

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

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	23,520,908
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2	8,267,029
3	Amount subject to additional tax. Subtract line 2 from line 1	3	15,253,879
4	**Additional tax.** Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	4	1,540,840
	Caution: *If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).*		

Part II Additional Tax on Certain Distributions From Education Accounts

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

5	Distributions included in income from Coverdell ESAs and QTPs	5	349,137
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	245,079
8	**Additional tax.** Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	8	24,521

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2013 than is allowable or you had an amount on line 17 of your 2012 Form 5329.

9	Enter your excess contributions from line 16 of your 2012 Form 5329 (see instructions). If zero, go to line 15			9	
10	If your traditional IRA contributions for 2013 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2013 traditional IRA distributions included in income (see instructions)	11			
12	2013 distributions of prior year excess contributions (see instructions)	12			
13	Add lines 10, 11, and 12			13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-			14	
15	Excess contributions for 2013 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	129,971
17	**Additional tax.** Enter 6% (.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2013 (including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			17	5,806

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2013 than is allowable or you had an amount on line 25 of your 2012 Form 5329.

18	Enter your excess contributions from line 24 of your 2012 Form 5329 (see instructions). If zero, go to line 23			18	227,636
19	If your Roth IRA contributions for 2013 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2013 distributions from your Roth IRAs (see instructions)	20	79,937		
21	Add lines 19 and 20			21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	
23	Excess contributions for 2013 (see instructions)			23	122,419
24	Total excess contributions. Add lines 22 and 23			24	276,200
25	**Additional tax.** Enter 6% (.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2013 (including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			25	15,444

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

Cat. No. 13329Q

Form **5329** (2013)

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2013 were more than is allowable or you had an amount on line 33 of your 2012 Form 5329.

26	Enter the excess contributions from line 32 of your 2012 Form 5329 (see instructions). If zero, go to line 31		26		
27	If the contributions to your Coverdell ESAs for 2013 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2013 distributions from your Coverdell ESAs (see instructions)	28			
29	Add lines 27 and 28		29		
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-		30		
31	Excess contributions for 2013 (see instructions)		31		
32	Total excess contributions. Add lines 30 and 31		32	*	
33	**Additional tax.** Enter 6% (.06) of the **smaller** of line 32 **or** the value of your Coverdell ESAs on December 31, 2013 (including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56		33	*	

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2013 than is allowable or you had an amount on line 41 of your 2012 Form 5329.

34	Enter the excess contributions from line 40 of your 2012 Form 5329 (see instructions). If zero, go to line 39		34		
35	If the contributions to your Archer MSAs for 2013 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35			
36	2013 distributions from your Archer MSAs from Form 8853, line 8	36			
37	Add lines 35 and 36		37		
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-		38		
39	Excess contributions for 2013 (see instructions)		39		
40	Total excess contributions. Add lines 38 and 39		40	11,733	
41	**Additional tax.** Enter 6% (.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2013 (including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56		41	8,659	

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

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2013 than is allowable or you had an amount on line 49 of your 2012 Form 5329.

42	Enter the excess contributions from line 48 of your 2012 Form 5329. If zero, go to line 47		42		
43	If the contributions to your HSAs for 2013 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43			
44	2013 distributions from your HSAs from Form 8889, line 16	44			
45	Add lines 43 and 44		45		
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-		46		
47	Excess contributions for 2013 (see instructions)		47		
48	Total excess contributions. Add lines 46 and 47		48	353,948	
49	**Additional tax.** Enter 6% (.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2013 (including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56		49	225,772	

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

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

50	Minimum required distribution for 2013 (see instructions)	50		
51	Amount actually distributed to you in 2013	51		
52	Subtract line 51 from line 50. If zero or less, enter -0-	52	10,242	
53	**Additional tax.** Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	53	10,242	

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

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

Your signature ▶ Date ▶

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

* Data not shown because of the small number of sample returns on which it is based.

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2013 were more than is allowable or you had an amount on line 33 of your 2012 Form 5329.

26	Enter the excess contributions from line 32 of your 2012 Form 5329 (see instructions). If zero, go to line 31			26	
27	If the contributions to your Coverdell ESAs for 2013 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2013 distributions from your Coverdell ESAs (see instructions)	28			
29	Add lines 27 and 28			29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30	
31	Excess contributions for 2013 (see instructions)			31	
32	Total excess contributions. Add lines 30 and 31			32	*
33	**Additional tax.** Enter 6% (.06) of the **smaller** of line 32 **or** the value of your Coverdell ESAs on December 31, 2013 (including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			33	*

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2013 than is allowable or you had an amount on line 41 of your 2012 Form 5329.

34	Enter the excess contributions from line 40 of your 2012 Form 5329 (see instructions). If zero, go to line 39			34	
35	If the contributions to your Archer MSAs for 2013 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35			
36	2013 distributions from your Archer MSAs from Form 8853, line 8	36			
37	Add lines 35 and 36			37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38	
39	Excess contributions for 2013 (see instructions)			39	
40	Total excess contributions. Add lines 38 and 39			40	17,523
41	**Additional tax.** Enter 6% (.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2013 (including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			41	489

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

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2013 than is allowable or you had an amount on line 49 of your 2012 Form 5329.

42	Enter the excess contributions from line 48 of your 2012 Form 5329. If zero, go to line 47			42	
43	If the contributions to your HSAs for 2013 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43			
44	2013 distributions from your HSAs from Form 8889, line 16	44			
45	Add lines 43 and 44			45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-			46	
47	Excess contributions for 2013 (see instructions)			47	
48	Total excess contributions. Add lines 46 and 47			48	609,402
49	**Additional tax.** Enter 6% (.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2013 (including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			49	15,050

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

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

50	Minimum required distribution for 2013 (see instructions)	50	
51	Amount actually distributed to you in 2013	51	
52	Subtract line 51 from line 50. If zero or less, enter -0-	52	11,976
53	**Additional tax.** Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	53	5,990

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

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

Your signature ▶ Date ▶

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

* Data not shown because of the small number of sample returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **5405**
(Rev. December 2013)
Department of the Treasury
Internal Revenue Service

Repayment of the First-Time Homebuyer Credit

▶ Attach to Form 1040, Form 1040NR, or Form 1040X.
▶ Information about Form 5405 and its separate instructions is at *www.irs.gov/form5405*.

OMB No. 1545-0074

Attachment Sequence No. **58**

Name(s) shown on return

Total Forms Filed = 202,578

Your social security number

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

1 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions) . . . . . ▶

2 If you meet the following conditions, check here . . . . . ▶ ☐

I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.

3 Check the box below that applies to you. See the instructions for the definition of "related person."

a ☐ I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.

b ☐ I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured in Part III below). No repayment of the credit is required. Stop here.

c ☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part II below.

d ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part II below.

e ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ▶

The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.

f ☐ My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions).

g ☐ My home was destroyed, condemned, or sold under threat of condemnation and I did not have a gain (see instructions).

h ☐ The taxpayer who claimed the credit died in 2013. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2013 with the deceased taxpayer, see instructions. Otherwise, stop here.

Part II Repayment of the Credit

4	Enter the amount of the credit you claimed on Form 5405 for a prior year. See instructions if you filed a joint return for the year you claimed the credit or you checked the box on line 3f or 3g	4	95,308
5	If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010, 2011, and 2012 returns. Otherwise, enter -0-	5	90,864
6	Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8	6	93,180
7	Enter the gain on the disposition of your main home (from line 15 below)	7	10,493
8	**Amount of the credit to be repaid.** See instructions	8	122,520

Next: Enter the amount from line 8 on your 2013 Form 1040, line 59b, or Form 1040NR, line 58b.

Part III Form 5405 Gain or (Loss) Worksheet

Note: Complete this part only if your home was destroyed or you sold your home to someone who is not related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 9, 10, and 12. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sales and Other Dispositions of Assets, for information on what to enter on lines 9 and 10.

9	Selling price of home, insurance proceeds, or gross condemnation award	9	42,635
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	10	25,917
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	41,630
12	Adjusted basis of home sold (from line 13 of Worksheet 1 in Pub. 523)	12	42,635
13	Enter the first-time homebuyer credit claimed on Form 5405 **minus** the amount of the credit you repaid with your 2010, 2011, and 2012 tax returns	13	41,341
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	41,643
15	Subtract line 14 from line 11	15	41,643

• If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. **However,** check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if you purchased the home in 2008 or you purchased the home after 2008 and the event occurred in 2011.

• If line 15 is -0- or less, check the box on line 3b of Form 5405. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 3g instead. You do not have to repay the credit.

Form **5405**
(Rev. December 2013)
Department of the Treasury
Internal Revenue Service

Repayment of the First-Time Homebuyer Credit

▶ **Attach to Form 1040, Form 1040NR, or Form 1040X.**
▶ **Information about Form 5405 and its separate instructions is at *www.irs.gov/form5405*.**

OMB No. 1545-0074

Attachment Sequence No. **58**

Name(s) shown on return

Total Forms Filed = 202,578

Your social security number

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

1 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions) . . . . . ▶

2 If you meet the following conditions, check here . . . . . ▶ ☐

I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.

3 Check the box below that applies to you. See the instructions for the definition of "related person."

a ☐ I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.

b ☐ I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured in Part III below). No repayment of the credit is required. Stop here.

c ☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part II below.

d ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part II below.

e ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ▶

The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.

f ☐ My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions).

g ☐ My home was destroyed, condemned, or sold under threat of condemnation and I did not have a gain (see instructions).

h ☐ The taxpayer who claimed the credit died in 2013. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2013 with the deceased taxpayer, see instructions. Otherwise, stop here.

Part II Repayment of the Credit

4	Enter the amount of the credit you claimed on Form 5405 for a prior year. See instructions if you filed a joint return for the year you claimed the credit or you checked the box on line 3f or 3g	4	657,626
5	If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010, 2011, and 2012 returns. Otherwise, enter -0-	5	131,352
6	Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8	6	518,334
7	Enter the gain on the disposition of your main home (from line 15 below)	7	155,758
8	**Amount of the credit to be repaid.** See instructions	8	126,540

Next: Enter the amount from line 8 on your 2013 Form 1040, line 59b, or Form 1040NR, line 58b.

Part III Form 5405 Gain or (Loss) Worksheet

Note: Complete this part only if your home was destroyed or you sold your home to someone who is not related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 9, 10, and 12. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sales and Other Dispositions of Assets, for information on what to enter on lines 9 and 10.

9	Selling price of home, insurance proceeds, or gross condemnation award	9	7,367,568
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	10	780,085
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	6,587,483
12	Adjusted basis of home sold (from line 13 of Worksheet 1 in Pub. 523)	12	8,058,676
13	Enter the first-time homebuyer credit claimed on Form 5405 **minus** the amount of the credit you repaid with your 2010, 2011, and 2012 tax returns	13	227,527
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	7,831,150
15	Subtract line 14 from line 11	15	-1,243,666

• If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. **However,** check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if you purchased the home in 2008 or you purchased the home after 2008 and the event occurred in 2011.

• If line 15 is -0- or less, check the box on line 3b of Form 5405. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 3g instead. You do not have to repay the credit.

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

▶ Information about Form 5695 and its instructions is at *www.irs.gov/form5695*.
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074
2013
Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 3,204,618

Your social security number

Part I **Residential Energy Efficient Property Credit** (See instructions before completing this part.)

Note. *Skip lines 1 through 11 if you only have a* ***credit carryforward from 2012.***

1	Qualified solar electric property costs			1	166,416
2	Qualified solar water heating property costs			2	54,010
3	Qualified small wind energy property costs			3	16,384
4	Qualified geothermal heat pump property costs			4	65,740
5	Add lines 1 through 4			5	268,533
6	Multiply line 5 by 30% (.30)			6	268,533
7a	Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) ▶			7a	☐ Yes ☐ No
	Caution: *If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.*				
b	Print the complete address of the main home where you installed the fuel cell property.				
	Number and street / Unit No.				
	City, State, and ZIP code				
8	Qualified fuel cell property costs	8	9,989		
9	Multiply line 8 by 30% (.30)	9	9,989		
10	Kilowatt capacity of property on line 8 above ▶ . x $1,000	10	7,114		
11	Enter the smaller of line 9 or line 10			11	7,067
12	Credit carryforward from 2012. Enter the amount, if any, from your 2012 Form 5695, line 18			12	149,697
13	Add lines 6, 11, and 12			13	413,016
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)			14	627,753
15	**Residential energy efficient property credit.** Enter the smaller of line 13 or line 14. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49			15	336,637
16	Credit carryforward to 2014. If line 15 is less than line 13, subtract line 15 from line 13	16	144,149		

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

▶ Information about Form 5695 and its instructions is at *www.irs.gov/form5695*.
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2013

Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 3,204,618

Your social security number

Part I **Residential Energy Efficient Property Credit** (See instructions before completing this part.)

Note. *Skip lines 1 through 11 if you only have a* ***credit carryforward from 2012.***

1	Qualified solar electric property costs			1	2,085,619
2	Qualified solar water heating property costs			2	220,906
3	Qualified small wind energy property costs			3	29,171
4	Qualified geothermal heat pump property costs			4	928,587
5	Add lines 1 through 4			5	3,264,283
6	Multiply line 5 by 30% (.30)			6	979,301
7a	Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) ▶			7a	☐ Yes ☐ No
	Caution: *If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.*				
b	Print the complete address of the main home where you installed the fuel cell property.				
	Number and street / Unit No.				
	City, State, and ZIP code				
8	Qualified fuel cell property costs	8	56,014		
9	Multiply line 8 by 30% (.30)	9	16,805		
10	Kilowatt capacity of property on line 8 above ▶ . x $1,000	10	883,493		
11	Enter the smaller of line 9 or line 10			11	11,946
12	Credit carryforward from 2012. Enter the amount, if any, from your 2012 Form 5695, line 18			12	412,916
13	Add lines 6, 11, and 12			13	1,404,163
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)			14	11,481,059
15	**Residential energy efficient property credit.** Enter the smaller of line 13 or line 14. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49			15	992,115
16	Credit carryforward to 2014. If line 15 is less than line 13, subtract line 15 from line 13	16	412,048		

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Part II Nonbusiness Energy Property Credit

17a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶	**17a**	☐ Yes ☐ No
	Caution: *If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.*		
b	Print the complete address of the main home where you made the qualifying improvements. **Caution:** *You can only have one main home at a time.*		
	Number and street / Unit No.		
	City, State, and ZIP code		
c	Were any of these improvements related to the construction of this main home? ▶	**17c**	☐ Yes ☐ No
	Caution: *If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.*		
18	Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions)	**18**	497,371
19	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).		
a	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC	**19a**	771,343
b	Exterior doors that meet or exceed the Energy Star program requirements	**19b**	678,220
c	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home	**19c**	260,616
d	Exterior windows and skylights that meet or exceed the Energy Star program requirements — **19d** 843,265		
e	Maximum amount of cost on which the credit can be figured — **19e**		
f	If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, 2010, 2011, or 2012, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0- — **19f** 213,414		
g	Subtract line 19f from line 19e. If zero or less, enter -0- — **19g** 3,065,054		
h	Enter the smaller of line 19d or line 19g	**19h**	825,207
20	Add lines 19a, 19b, 19c, and 19h	**20**	1,900,464
21	Multiply line 20 by 10% (.10)	**21**	1,900,464
22	Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).		
a	Energy-efficient building property. Do not enter more than **$300**	**22a**	526,917
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**	**22b**	707,044
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**	**22c**	147,365
23	Add lines 22a through 22c	**23**	1,192,280
24	Add lines 21 and 23	**24**	2,787,641
25	Maximum credit amount. (If you jointly occupied the home, see instructions)	**25**	
26	Enter the amount, if any, from line 18	**26**	
27	Subtract line 26 from line 25. If zero or less, **stop;** you cannot take the nonbusiness energy property credit	**27**	2,899,538
28	Enter the smaller of line 24 or line 27	**28**	2,782,658
29	Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions)	**29**	
30	**Nonbusiness energy property credit.** Enter the smaller of line 28 or line 29. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49	**30**	2,758,260

Part II Nonbusiness Energy Property Credit

17a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶	17a	☐ Yes ☐ No
	Caution: *If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.*		
b	Print the complete address of the main home where you made the qualifying improvements. **Caution:** *You can only have one main home at a time.*		
	Number and street / Unit No.		
	City, State, and ZIP code		
c	Were any of these improvements related to the construction of this main home? ▶	17c	☐ Yes ☐ No
	Caution: *If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.*		
18	Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions)	18	147,483
19	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).		
a	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC	19a	1,514,070
b	Exterior doors that meet or exceed the Energy Star program requirements	19b	933,050
c	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home	19c	1,312,844
d	Exterior windows and skylights that meet or exceed the Energy Star program requirements	19d	3,471,451
e	Maximum amount of cost on which the credit can be figured	19e	
f	If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, 2010, 2011, or 2012, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	19f	782,514
g	Subtract line 19f from line 19e. If zero or less, enter -0-	19g	6,038,620
h	Enter the smaller of line 19d or line 19g	19h	1,220,477
20	Add lines 19a, 19b, 19c, and 19h	20	4,968,532
21	Multiply line 20 by 10% (.10)	21	496,928
22	Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).		
a	Energy-efficient building property. Do not enter more than **$300**	22a	155,552
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**	22b	106,155
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**	22c	13,567
23	Add lines 22a through 22c	23	267,954
24	Add lines 21 and 23	24	770,651
25	Maximum credit amount. (If you jointly occupied the home, see instructions)	25	
26	Enter the amount, if any, from line 18	26	
27	Subtract line 26 from line 25. If zero or less, **stop;** you cannot take the nonbusiness energy property credit	27	1,363,585
28	Enter the smaller of line 24 or line 27	28	636,595
29	Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions)	29	
30	**Nonbusiness energy property credit.** Enter the smaller of line 28 or line 29. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49	30	621,685

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ Attach to your tax return.
▶ Information about Form 5884 and its instructions is at *www.irs.gov/form5884.*

OMB No. 1545-0219

2013

Attachment Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 36,268

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.			
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . $ _____ × 25% (.25)	1a	378	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ _____ × 40% (.40)	1b	828	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ _____ × 50% (.50)	1c	111	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	958	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	35,465	
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	36,268	
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**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ Attach to your tax return.
▶ Information about Form 5884 and its instructions is at *www.irs.gov/form5884.*

OMB No. 1545-0219

2013

Attachment Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 36,268

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.			
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . $ _____ × 25% (.25)	1a	2,177	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ _____ × 40% (.40)	1b	9,741	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ _____ × 50% (.50)	1c	560	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	12,478	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	252,653	
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	265,131	
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.

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

▶ Information about Form 6251 and its separate instructions is at *www.irs.gov/form6251.*

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2013

Attachment Sequence No. **32**

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

Total Forms Filed = 9,705,282

Your social security number

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	9,695,126
2	Medical and dental. If you or your spouse was 65 or older, enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	591,046
3	Taxes from Schedule A (Form 1040), line 9	3	7,106,657
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	74,536
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	1,967,512
6	If Form 1040, line 38, is $150,000 or less, enter -0-. Otherwise, see instructions	6	(2,060,049)
7	Tax refund from Form 1040, line 10 or line 21	7	(2,731,811)
8	Investment interest expense (difference between regular tax and AMT)	8	207,082
9	Depletion (difference between regular tax and AMT)	9	49,228
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	263,575
11	Alternative tax net operating loss deduction	11	(135,966)
12	Interest from specified private activity bonds exempt from the regular tax	12	1,123,892
13	Qualified small business stock (7% of gain excluded under section 1202)	13	9,944
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	16,985
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	212,991
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	514
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	542,719
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	1,670,889
19	Passive activities (difference between AMT and regular tax income or loss)	19	1,441,707
20	Loss limitations (difference between AMT and regular tax income or loss)	20	403,432
21	Circulation costs (difference between regular tax and AMT)	21	860
22	Long-term contracts (difference between AMT and regular tax income)	22	6,756
23	Mining costs (difference between regular tax and AMT)	23	12,387
24	Research and experimental costs (difference between regular tax and AMT)	24	36,229
25	Income from certain installment sales before January 1, 1987	25	(*)
26	Intangible drilling costs preference	26	3,860
27	Other adjustments, including income-based related adjustments	27	208,800
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $238,550, see instructions.)	28	9,692,261

Part II Alternative Minimum Tax (AMT)

29 Exemption. (If you were under age 24 at the end of 2013, see instructions.)

IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .
Single or head of household	$115,400	$51,900
Married filing jointly or qualifying widow(er)	153,900	80,800
Married filing separately	76,950	40,400

If line 28 is **over** the amount shown above for your filing status, see instructions.

29	Exemption	29	8,863,776
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	6,780,008
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 60 here. • **All others:** If line 30 is $179,500 or less ($89,750 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,590 ($1,795 if married filing separately) from the result.	31	6,641,865
32	Alternative minimum tax foreign tax credit (see instructions)	32	2,296,696
33	Tentative minimum tax. Subtract line 32 from line 31	33	6,588,881
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	8,527,922
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	3,938,312

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

Cat. No. 13600G

Form **6251** (2013)

* Data not shown because of the small number of sample returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

▶ Information about Form 6251 and its separate instructions is at *www.irs.gov/form6251.*

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2013

Attachment Sequence No. **32**

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

Total Forms Filed = 9,705,282

Your social security number

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	2,050,527,116
2	Medical and dental. If you or your spouse was 65 or older, enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	1,260,151
3	Taxes from Schedule A (Form 1040), line 9	3	219,663,076
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	369,131
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	33,232,206
6	If Form 1040, line 38, is $150,000 or less, enter -0-. Otherwise, see instructions	6	(26,920,336)
7	Tax refund from Form 1040, line 10 or line 21	7	(9,365,834)
8	Investment interest expense (difference between regular tax and AMT)	8	-365,335
9	Depletion (difference between regular tax and AMT)	9	358,615
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	88,229,332
11	Alternative tax net operating loss deduction	11	(17,762,680)
12	Interest from specified private activity bonds exempt from the regular tax	12	1,080,775
13	Qualified small business stock (7% of gain excluded under section 1202)	13	138,834
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	1,614,752
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	1,797,002
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	-1,048
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	-3,090,125
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	-256,088
19	Passive activities (difference between AMT and regular tax income or loss)	19	1,273,789
20	Loss limitations (difference between AMT and regular tax income or loss)	20	-473,181
21	Circulation costs (difference between regular tax and AMT)	21	25,560
22	Long-term contracts (difference between AMT and regular tax income)	22	115,774
23	Mining costs (difference between regular tax and AMT)	23	130,305
24	Research and experimental costs (difference between regular tax and AMT)	24	-153,884
25	Income from certain installment sales before January 1, 1987	25	(*)
26	Intangible drilling costs preference	26	539,323
27	Other adjustments, including income-based related adjustments	27	291,998
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $238,550, see instructions.)	28	2,343,137,275

Part II Alternative Minimum Tax (AMT)

29 Exemption. (If you were under age 24 at the end of 2013, see instructions.)

IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .
Single or head of household	$115,400	$51,900
Married filing jointly or qualifying widow(er)	153,900	80,800
Married filing separately	76,950	40,400

If line 28 is **over** the amount shown above for your filing status, see instructions.

29		29	509,679,719
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	1,959,170,961
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 60 here. • **All others:** If line 30 is $179,500 or less ($89,750 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,590 ($1,795 if married filing separately) from the result.	31	492,433,878
32	Alternative minimum tax foreign tax credit (see instructions)	32	17,121,395
33	Tentative minimum tax. Subtract line 32 from line 31	33	475,380,322
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	498,122,382
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	27,426,198

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

Cat. No. 13600G Form **6251** (2013)

* Data not shown because of the small number of sample returns on which it is based.

Part III Tax Computation Using Maximum Capital Gains Rates

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

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31			36	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	4,488,327		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	371,199		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	4,481,120		
40	Enter the **smaller** of line 36 or line 39			40	
41	Subtract line 40 from line 36			41	
42	If line 41 is $179,500 or less ($89,750 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract $3,590 ($1,795 if married filing separately) from the result ▶			42	3,968,781
43	Enter: • $72,500 if married filing jointly or qualifying widow(er), • $36,250 if single or married filing separately, or • $48,600 if head of household.	43			
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; but do not enter less than -0-	44			
45	Subtract line 44 from line 43. If zero or less, enter -0-	45			
46	Enter the **smaller** of line 36 or line 37	46			
47	Enter the **smaller** of line 45 or line 46. This amount is taxed at 0%	47			
48	Subtract line 47 from line 46	48			
49	Enter the amount from the Line 49 Worksheet in the instructions	49			
50	Enter the smaller of line 48 or line 49	50			
51	Multiply line 50 by 15% (.15) ▶			51	3,517,316
52	Add lines 47 and 50	52			
	If lines 52 and 36 are the same, skip lines 53 through 57 and go to line 58. Otherwise, go to line 53.				
53	Subtract line 52 from line 46	53			
54	Multiply line 53 by 20% (.20) ▶			54	596,810
	If line 38 is zero or blank, skip lines 55 through 57 and go to line 58. Otherwise, go to line 55.				
55	Add lines 41, 52, and 53	55			
56	Subtract line 55 from line 36	56			
57	Multiply line 56 by 25% (.25) ▶			57	283,433
58	Add lines 42, 51, 54, and 57			58	
59	If line 36 is $179,500 or less ($89,750 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract $3,590 ($1,795 if married filing separately) from the result			59	4,257,585
60	Enter the **smaller** of line 58 or line 59 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31			60	

Part III Tax Computation Using Maximum Capital Gains Rates

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

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31			36	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	428,710,609		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	11,454,663		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	440,212,583		
40	Enter the **smaller** of line 36 or line 39			40	
41	Subtract line 40 from line 36			41	
42	If line 41 is $179,500 or less ($89,750 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract $3,590 ($1,795 if married filing separately) from the result ▶			42	320,217,526
43	Enter: • $72,500 if married filing jointly or qualifying widow(er), • $36,250 if single or married filing separately, or • $48,600 if head of household.	43			
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; but do not enter less than -0-	44			
45	Subtract line 44 from line 43. If zero or less, enter -0-	45			
46	Enter the **smaller** of line 36 or line 37	46			
47	Enter the **smaller** of line 45 or line 46. This amount is taxed at 0%	47			
48	Subtract line 47 from line 46	48			
49	Enter the amount from the Line 49 Worksheet in the instructions	49			
50	Enter the smaller of line 48 or line 49	50			
51	Multiply line 50 by 15% (.15) ▶			51	19,882,798
52	Add lines 47 and 50	52			
	If lines 52 and 36 are the same, skip lines 53 through 57 and go to line 58. Otherwise, go to line 53.				
53	Subtract line 52 from line 46	53			
54	Multiply line 53 by 20% (.20) ▶			54	50,586,226
	If line 38 is zero or blank, skip lines 55 through 57 and go to line 58. Otherwise, go to line 55.				
55	Add lines 41, 52, and 53	55			
56	Subtract line 55 from line 36	56			
57	Multiply line 56 by 25% (.25) ▶			57	2,101,942
58	Add lines 42, 51, 54, and 57			58	
59	If line 36 is $179,500 or less ($89,750 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract $3,590 ($1,795 if married filing separately) from the result			59	432,738,914
60	Enter the **smaller** of line 58 or line 59 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31			60	

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

▶ Attach to your tax return.
▶ Use a separate form for each sale or other disposition of property on the installment method.
▶ Information about Form 6252 and its instructions is at *www.irs.gov/form6252.*

OMB No. 1545-0228

2014

Attachment Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 609,520

Identifying number

1 Description of property ▶

2a Date acquired (mm/dd/yyyy) ▶ **b** Date sold (mm/dd/yyyy) ▶

3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . . ☐ Yes ☐ No

4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . . . ☐ Yes ☐ No

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

5	Selling price including mortgages and other debts. **Do not** include interest, whether stated or unstated			5	91,854
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6			
7	Subtract line 6 from line 5	7			
8	Cost or other basis of property sold	8			
9	Depreciation allowed or allowable	9			
10	Adjusted basis. Subtract line 9 from line 8	10			
11	Commissions and other expenses of sale	11			
12	Income recapture from Form 4797, Part III (see instructions)	12			
13	Add lines 10, 11, and 12			13	81,530
14	Subtract line 13 from line 5. If zero or less, **do not** complete the rest of this form (see instructions)			14	90,839
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-			15	*
16	**Gross profit.** Subtract line 15 from line 14			16	90,794
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	3,198
18	**Contract price.** Add line 7 and line 17			18	90,808

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

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions			19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	
21	Payments received during year (see instructions). **Do not** include interest, whether stated or unstated			21	557,638
22	Add lines 20 and 21			22	557,771
23	Payments received in prior years (see instructions). **Do not** include interest, whether stated or unstated	23	527,887		
24	**Installment sale income.** Multiply line 22 by line 19			24	548,831
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	1,965
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	548,207

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

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

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

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

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

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

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

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

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

30	Selling price of property sold by related party (see instructions)	30	*
31	Enter contract price from line 18 for year of first sale	31	*
32	Enter the **smaller** of line 30 or line 31	32	*
33	Total payments received by the end of your 2014 tax year (see instructions)	33	*
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	*
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	*
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	0
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	*

* Data not shown because of the small number of sample returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples,
Amounts of selected lines filed (in thousands of dollars)

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

▶ Attach to your tax return.
▶ Use a separate form for each sale or other disposition of property on the installment method.
▶ Information about Form 6252 and its instructions is at *www.irs.gov/form6252.*

OMB No. 1545-0228

2014

Attachment Sequence No. **79**

Name(s) shown on return: Total Forms Filed = 609,520

Identifying number

1 Description of property ▶

2a Date acquired (mm/dd/yyyy) ▶ b Date sold (mm/dd/yyyy) ▶

3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . ☐ Yes ☐ No

4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . ☐ Yes ☐ No

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

5	Selling price including mortgages and other debts. **Do not** include interest, whether stated or unstated			5	39,428,318
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6			
7	Subtract line 6 from line 5	7			
8	Cost or other basis of property sold	8			
9	Depreciation allowed or allowable	9			
10	Adjusted basis. Subtract line 9 from line 8	10			
11	Commissions and other expenses of sale	11			
12	Income recapture from Form 4797, Part III (see instructions)	12			
13	Add lines 10, 11, and 12			13	12,979,224
14	Subtract line 13 from line 5. If zero or less, **do not** complete the rest of this form (see instructions)			14	26,449,094
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-			15	*
16	**Gross profit.** Subtract line 15 from line 14			16	26,414,494
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	157,652
18	**Contract price.** Add line 7 and line 17			18	37,988,087

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

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions			19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	
21	Payments received during year (see instructions). **Do not** include interest, whether stated or unstated			21	36,997,752
22	Add lines 20 and 21			22	37,155,404
23	Payments received in prior years (see instructions). **Do not** include interest, whether stated or unstated	23	112,849,132		
24	**Installment sale income.** Multiply line 22 by line 19			24	23,954,684
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	166,825
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	23,787,859

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

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

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

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

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

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

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

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

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

30	Selling price of property sold by related party (see instructions)	30	*
31	Enter contract price from line 18 for year of first sale	31	*
32	Enter the **smaller** of line 30 or line 31	32	*
33	Total payments received by the end of your 2014 tax year (see instructions)	33	*
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	*
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	*
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	0
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	*

* Data not shown because of the small number of sample returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **6781**

Department of the Treasury
Internal Revenue Service

Gains and Losses From Section 1256 Contracts and Straddles

▶ Information about Form 6781 and its instructions is at *www.irs.gov/form6781.*
▶ Attach to your tax return.

OMB No. 1545-0644

2013

Attachment Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 577,582

Identifying number

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

Part I Section 1256 Contracts Marked to Market

	(a) Identification of account	(b) (Loss)	(c) Gain
1			
2	Add the amounts on line 1 in columns (b) and (c) 2	( )	

3	Net gain or (loss). Combine line 2, columns (b) and (c)	3	576,750
4	Form 1099-B adjustments. See instructions and attach statement	4	1,784
5	Combine lines 3 and 4	5	575,318
	Note: *If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.*		
6	If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number	6	4,465
7	Combine lines 5 and 6	7	573,898
8	**Short-term capital gain or (loss).** Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	8	556,481
9	**Long-term capital gain or (loss).** Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	573,880

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

Section A—Losses From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
10								

11a	Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D or Form 8949 (see instructions)	11a	(698)
b	Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D or Form 8949 (see instructions)	11b	(37)

Section B—Gains From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-
12						

13a	Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D or Form 8949 (see instructions)	13a	657
b	Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D or Form 8949 (see instructions)	13b	311

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

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

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **6781**

Department of the Treasury
Internal Revenue Service

Gains and Losses From Section 1256 Contracts and Straddles

▶ Information about Form 6781 and its instructions is at *www.irs.gov/form6781.*
▶ Attach to your tax return.

OMB No. 1545-0644

2013

Attachment Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 577,582

Identifying number

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

Part I Section 1256 Contracts Marked to Market

	(a) Identification of account	(b) (Loss)	(c) Gain		
1					
2	Add the amounts on line 1 in columns (b) and (c)	2 ( )			
3	Net gain or (loss). Combine line 2, columns (b) and (c)			3	2,875,074
4	Form 1099-B adjustments. See instructions and attach statement			4	-3,563
5	Combine lines 3 and 4			5	2,871,511
	Note: *If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.*				
6	If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number			6	111,121
7	Combine lines 5 and 6			7	2,982,632
8	**Short-term capital gain or (loss).** Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)			8	1,193,062
9	**Long-term capital gain or (loss).** Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)			9	1,789,572

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

Section A—Losses From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
10								

11a	Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D or Form 8949 (see instructions)	11a	(30,449)
b	Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D or Form 8949 (see instructions)	11b	(27,799)

Section B—Gains From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-
12						

13a	Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D or Form 8949 (see instructions)	13a	413,715
b	Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D or Form 8949 (see instructions)	13b	219,629

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

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

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **8283**
(Rev. December 2013)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

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

▶ **Information about Form 8283 and its separate instructions is at *www.irs.gov/form8283*.**

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 7,712,910

Identifying number

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

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

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

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)
A		☐	
B		☐	
C		☐	
D		☐	
E		☐	

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

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A				4,287,774	7,649,264	
B						
C						
D						
E						

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

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

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

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

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

City or town, state, and ZIP code

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

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

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

Form **8283**
(Rev. December 2013)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

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

▶ **Information about Form 8283 and its separate instructions is at *www.irs.gov/form8283*.**

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 7,712,910

Identifying number

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

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

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

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)
A		☐	
B		☐	
C		☐	
D		☐	
E		☐	

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

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A				35,947,176	37,550,378	
B						
C						
D						
E						

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

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

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

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

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

City or town, state, and ZIP code

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

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

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

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Name(s) shown on your income tax return | **Identifying number**

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

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

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

- **a** ☐ Art* (contribution of $20,000 or more)
- **b** ☐ Qualified Conservation Contribution
- **c** ☐ Equipment
- **d** ☐ Art* (contribution of less than $20,000)
- **e** ☐ Other Real Estate
- **f** ☐ Securities
- **g** ☐ Collectibles**
- **h** ☐ Intellectual Property
- **i** ☐ Vehicles
- **j** ☐ Other

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

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

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

5	**(a)** Description of donated property (if you need more space, attach a separate statement)	**(b)** If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	**(c)** Appraised fair market value
A			117,098
B			
C			
D			

	(d) Date acquired by donor (mo., yr.)	**(e)** How acquired by donor	**(f)** Donor's cost or adjusted basis	**(g)** For bargain sales, enter amount received	**See instructions** **(h)** Amount claimed as a deduction	**(i)** Date of contribution
A			96,803	3,687	82,776	
B						
C						
D						

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

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

Signature of taxpayer (donor) ▶ Date ▶

Part III Declaration of Appraiser

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

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

Sign Here Signature ▶ Title ▶ Date ▶

Business address (including room or suite no.) | **Identifying number**

City or town, state, and ZIP code

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

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

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

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

Name of charitable organization (donee)	**Employer identification number**	
Address (number, street, and room or suite no.)	City or town, state, and ZIP code	
Authorized signature	Title	Date

Name(s) shown on your income tax return | **Identifying number**

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

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

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

- **a** ☐ Art* (contribution of $20,000 or more)
- **b** ☐ Qualified Conservation Contribution
- **c** ☐ Equipment
- **d** ☐ Art* (contribution of less than $20,000)
- **e** ☐ Other Real Estate
- **f** ☐ Securities
- **g** ☐ Collectibles**
- **h** ☐ Intellectual Property
- **i** ☐ Vehicles
- **j** ☐ Other

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

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

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

5	**(a)** Description of donated property (if you need more space, attach a separate statement)	**(b)** If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	**(c)** Appraised fair market value
A			18,957,318
B			
C			
D			

	(d) Date acquired by donor (mo., yr.)	**(e)** How acquired by donor	**(f)** Donor's cost or adjusted basis	**(g)** For bargain sales, enter amount received	**See instructions** **(h)** Amount claimed as a deduction	**(i)** Date of contribution
A			4,879,319	683,022	4,904,114	
B						
C						
D						

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

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

Signature of taxpayer (donor) ▶ Date ▶

Part III Declaration of Appraiser

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

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

Sign Here Signature ▶ Title ▶ Date ▶

Business address (including room or suite no.) | **Identifying number**

City or town, state, and ZIP code

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

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

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

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

Name of charitable organization (donee) | **Employer identification number**

Address (number, street, and room or suite no.) | City or town, state, and ZIP code

Authorized signature | Title | Date

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **8396**

Department of the Treasury
Internal Revenue Service (99)

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies)

▶ **Information about Form 8396 and its instructions is at *www.irs.gov/form8396*.**

▶ **Attach to Form 1040 or 1040NR.**

OMB No. 1545-0074

2013

Attachment Sequence No. **138**

Name(s) shown on your tax return: Total Forms Filed = 64,383

Your social security number

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

Name of Issuer of Mortgage Credit Certificate	Mortgage Credit Certificate Number	Issue Date

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

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2	Enter the certificate credit rate shown on your **mortgage credit certificate. Do not** enter the interest rate on your home mortgage	2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter	3	62,394	
	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.			
4	Enter any 2010 credit carryforward from line 16 of your 2012 Form 8396	4	*	
5	Enter any 2011 credit carryforward from line 14 of your 2012 Form 8396	5	*	
6	Enter any 2012 credit carryforward from line 17 of your 2012 Form 8396	6	*	
7	Add lines 3 through 6	7	62,398	
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	60,395	
9	**Current year mortgage interest credit.** Enter the **smaller** of line 7 or line 8. Also include this amount in the total on Form 1040, line 53, or Form 1040NR, line 50. Check box **c** on that line and enter "8396" in the space next to that box	9	58,410	

Part II Mortgage Interest Credit Carryforward to 2014. (Complete **only** if line 9 is less than line 7.)

10	Add lines 3 and 4	10		
11	Enter the amount from line 7	11		
12	Enter the **larger** of line 9 or line 10	12		
13	Subtract line 12 from line 11	13		
14	**2012 credit carryforward to 2014.** Enter the **smaller** of line 6 or line 13	14		
15	Subtract line 14 from line 13	15		
16	**2011 credit carryforward to 2014.** Enter the **smaller** of line 5 or line 15	16		
17	**2013 credit carryforward to 2014.** Subtract line 9 from line 3. If zero or less, enter -0-	17		

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

Cat. No. 62502X

Form **8396** (2013)

* Data not shown because of the small number of forms on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples,
Amounts of selected lines filed (in thousands of dollars)

Form **8396**

Department of the Treasury
Internal Revenue Service (99)

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies)

▶ **Information about Form 8396 and its instructions is at *www.irs.gov/form8396*.**

▶ **Attach to Form 1040 or 1040NR.**

OMB No. 1545-0074

2013

Attachment Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 64,383

Your social security number

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

Name of Issuer of Mortgage Credit Certificate	Mortgage Credit Certificate Number	Issue Date

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

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2	Enter the certificate credit rate shown on your **mortgage credit certificate. Do not** enter the interest rate on your home mortgage	2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter	3	126,149	
	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.			
4	Enter any 2010 credit carryforward from line 16 of your 2012 Form 8396	4	*	
5	Enter any 2011 credit carryforward from line 14 of your 2012 Form 8396	5	*	
6	Enter any 2012 credit carryforward from line 17 of your 2012 Form 8396	6	*	
7	Add lines 3 through 6	7	158,100	
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	331,101	
9	**Current year mortgage interest credit.** Enter the **smaller** of line 7 or line 8. Also include this amount in the total on Form 1040, line 53, or Form 1040NR, line 50. Check box **c** on that line and enter "8396" in the space next to that box	9	73,709	

Part II Mortgage Interest Credit Carryforward to 2014. (Complete **only** if line 9 is less than line 7.)

10	Add lines 3 and 4	10		
11	Enter the amount from line 7	11		
12	Enter the **larger** of line 9 or line 10	12		
13	Subtract line 12 from line 11	13		
14	**2012 credit carryforward to 2014.** Enter the **smaller** of line 6 or line 13	14		
15	Subtract line 14 from line 13	15		
16	**2011 credit carryforward to 2014.** Enter the **smaller** of line 5 or line 15	16		
17	**2013 credit carryforward to 2014.** Subtract line 9 from line 3. If zero or less, enter -0-	17		

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

Cat. No. 62502X

Form **8396** (2013)

* Data not shown because of the small number of forms on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.
▶ Information about Form 8582 and its instructions is available at *www.irs.gov/form8582*.

OMB No. 1545-1008

2013

Attachment Sequence No. **88**

Name(s) shown on return: Total Forms Filed = 7,324,497

Identifying number

Part I 2013 Passive Activity Loss

Caution: *Complete Worksheets 1, 2, and 3 before completing Part I.*

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)					
1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	2,127,831		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(3,365,484)		
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(1,542,175)		
d	Combine lines 1a, 1b, and 1c			1d	4,544,186
Commercial Revitalization Deductions From Rental Real Estate Activities					
2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	(1,050)		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(*)		
c	Add lines 2a and 2b			2c	(1,088)
All Other Passive Activities					
3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	2,481,392		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(1,888,716)		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(1,405,958)		
d	Combine lines 3a, 3b, and 3c			3d	3,756,049
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used			4	7,315,634

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

Caution: *If your filing status is married filing separately and you lived with your spouse at any time during the year,* ***do not*** *complete Part II or Part III. Instead, go to line 15.*

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: *Enter all numbers in Part II as positive amounts. See instructions for an example.*

5	Enter the **smaller** of the loss on line 1d or the loss on line 4			5	2,933,809
6	Enter $150,000. If married filing separately, see instructions	6	2,914,322		
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	3,134,334		
	Note: *If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.*				
8	Subtract line 7 from line 6	8	1,770,197		
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see instructions			9	1,770,197
10	Enter the **smaller** of line 5 or line 9			10	1,768,165

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: *Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.*

11	Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	*
12	Enter the loss from line 4	12	
13	Reduce line 12 by the amount on line 10	13	1,038
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	14	*

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	1,258,026
16	**Total losses allowed from all passive activities for 2013.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	3,821,178

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 63704F Form **8582** (2013)

* Data not shown because of the small number of sample returns on which it is based.

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.
▶ Information about Form 8582 and its instructions is available at *www.irs.gov/form8582*.

OMB No. 1545-1008

2013

Attachment Sequence No. **88**

Name(s) shown on return: Total Forms Filed = 7,324,497

Identifying number

Part I 2013 Passive Activity Loss

Caution: *Complete Worksheets 1, 2, and 3 before completing Part I.*

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	63,214,023		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(43,294,479)		
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(79,474,735)		
d	Combine lines 1a, 1b, and 1c			1d	-59,555,191

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	(20,047)		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(*)		
c	Add lines 2a and 2b			2c	(34,025)

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	130,794,816		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(40,634,883)		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(81,483,542)		
d	Combine lines 3a, 3b, and 3c			3d	8,676,391

4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4	-50,912,825

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

Caution: *If your filing status is married filing separately and you lived with your spouse at any time during the year,* ***do not*** *complete Part II or Part III. Instead, go to line 15.*

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: *Enter all numbers in Part II as positive amounts. See instructions for an example.*

5	Enter the **smaller** of the loss on line 1d or the loss on line 4			5	105,117,989
6	Enter $150,000. If married filing separately, see instructions	6	436,004,161		
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	691,055,070		
	Note: *If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.*				
8	Subtract line 7 from line 6	8	107,886,107		
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see instructions			9	33,553,734
10	Enter the **smaller** of line 5 or line 9			10	15,979,540

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: *Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.*

11	Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	*
12	Enter the loss from line 4	12	
13	Reduce line 12 by the amount on line 10	13	55,675
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	14	*

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	23,886,091
16	**Total losses allowed from all passive activities for 2013.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	64,205,264

* Data not shown because of the small number of sample returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

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

Low-Income Housing Credit

▶ Attach to your tax return.

OMB No. 1545-0984

Attachment Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 19,890

Identifying number

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 ▶			
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? ☐ Yes ☐ 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	2,327	
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	16,716	
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	18,047	
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? ☐ Yes ☐ No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) (ii) (iii) (iv)			
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	*	
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts	11	864	
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	864	
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. 63987I Form **8586** (Rev. 12-2011)

* Data not shown because of the small number of sample returns on which it is based.

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

Low-Income Housing Credit

▶ **Attach to your tax return.**

OMB No. 1545-0984

Attachment Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 19,890

Identifying number

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 . . . . . ▶ _____			
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? ☐ **Yes** ☐ **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	1,360	
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	52,725	
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	54,062	
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? ☐ **Yes** ☐ **No** If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. **(i)** _____ **(ii)** _____ **(iii)** _____ **(iv)** _____			
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	*	
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.	11	13,470	
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4d	12	13,470	
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. 63987I

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

* Data not shown because of the small number of sample returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **8606**

Department of the Treasury
Internal Revenue Service (99)

Nondeductible IRAs

▶ Information about Form 8606 and its separate instructions is at *www.irs.gov/form8606.*

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

OMB No. 1545-0074

2013

Attachment Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.
Total Forms Filed = 2,249,177

Your social security number

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

Home address (number and street, or P.O. box if mail is not delivered to your home) | Apt. no.

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

Foreign country name | Foreign province/state/county | Foreign postal code

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

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

- You made nondeductible contributions to a traditional IRA for 2013.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2013 **and** you made nondeductible contributions to a traditional IRA in 2013 or an earlier year. For this purpose, a distribution does not include a rollover, qualified charitable distributions, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2013 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2013 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2013, including those made for 2013 from January 1, 2014, through April 15, 2014 (see instructions)			1	651,399
2	Enter your total basis in traditional IRAs (see instructions)			2	947,597
3	Add lines 1 and 2			3	1,301,054
	In 2013, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? — **No** ▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I. — **Yes** ▶ Go to line 4.				
4	Enter those contributions included on line 1 that were made from January 1, 2014, through April 15, 2014			4	10,505
5	Subtract line 4 from line 3			5	1,297,266
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2013, plus any outstanding rollovers (see instructions)	6	361,622		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2013. **Do not** include rollovers, qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7	395,259		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2013. **Do not** include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8	39,866		
9	Add lines 6, 7, and 8 — 9: 446,153				
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	× .		
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	34,098		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	376,534		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions			13	465,701
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2013 and earlier years**			14	1,230,757
15	**Taxable amount.** Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b			15	384,679
	Note. You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).				

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

Cat. No. 63966F

Form **8606** (2013)

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **8606**

Department of the Treasury
Internal Revenue Service (99)

Nondeductible IRAs

▶ Information about Form 8606 and its separate instructions is at *www.irs.gov/form8606.*

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

OMB No. 1545-0074

2013

Attachment Sequence No. **48**

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

Total Forms Filed = 2,249,177

Your social security number

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

Home address (number and street, or P.O. box if mail is not delivered to your home) | Apt. no.

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

Foreign country name | Foreign province/state/county | Foreign postal code

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

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

- You made nondeductible contributions to a traditional IRA for 2013.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2013 **and** you made nondeductible contributions to a traditional IRA in 2013 or an earlier year. For this purpose, a distribution does not include a rollover, qualified charitable distributions, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2013 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2013 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2013, including those made for 2013 from January 1, 2014, through April 15, 2014 (see instructions)			1	3,869,580
2	Enter your total basis in traditional IRAs (see instructions)			2	29,369,430
3	Add lines 1 and 2			3	33,239,010
	In 2013, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? — **No** ▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I. — **Yes** ▶ Go to line 4.				
4	Enter those contributions included on line 1 that were made from January 1, 2014, through April 15, 2014			4	72,902
5	Subtract line 4 from line 3			5	33,166,107
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2013, plus any outstanding rollovers (see instructions)	6	142,327,356		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2013. **Do not** include rollovers, qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7	8,475,163		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2013. **Do not** include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8	885,128		
9	Add lines 6, 7, and 8	9	151,687,647		
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	× .		
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	238,408		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	837,313		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions			13	1,595,634
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2013 and earlier years**			14	31,643,376
15	**Taxable amount.** Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b			15	7,850,784
	Note. You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).				

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

Cat. No. 63966F

Form **8606** (2013)

Part II 2013 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2013 (excluding any portion you recharacterized).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2013. **Do not** include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2013 or 2014 (see instructions)	16	189,311	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	92,910	
18	**Taxable amount.** Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	136,574	

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2013. For this purpose, a distribution does not include a rollover, qualified charitable distributions, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2013, including any qualified first-time homebuyer distributions (see instructions)	19	393,317	
20	Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than $10,000	20	8,637	
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21	388,877	
22	Enter your basis in Roth IRA contributions (see instructions)	22	271,236	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23	215,251	
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)	24	24,960	
25	**Taxable amount.** Subtract line 24 from line 23. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25	196,506	

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

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

▶ Your signature ▶ Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Part II 2013 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2013 (excluding any portion you recharacterized).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2013. **Do not** include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2013 or 2014 (see instructions)	16	4,074,971	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	846,881	
18	**Taxable amount.** Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	3,228,090	

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2013. For this purpose, a distribution does not include a rollover, qualified charitable distributions, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2013, including any qualified first-time homebuyer distributions (see instructions)	19	3,371,339	
20	Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than $10,000	20	49,970	
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21	3,341,523	
22	Enter your basis in Roth IRA contributions (see instructions)	22	3,525,737	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23	1,255,524	
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)	24	1,942,365	
25	**Taxable amount.** Subtract line 24 from line 23. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25	595,900	

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

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

Your signature ▶ Date ▶

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **8615**

Department of the Treasury
Internal Revenue Service (99)

Tax for Certain Children Who Have Unearned Income

▶ **Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.**
▶ **Information about Form 8615 and its separate instructions is at *www.irs.gov/form8615*.**

OMB No. 1545-0074

2013

Attachment Sequence No. **33**

Child's name shown on return: Total Forms Filed = 372,194

Child's social security number

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

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

B Parent's social security number

C Parent's filing status (check one):
☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Unearned Income

1	Enter the child's unearned income (see instructions)	1	371,860
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $2,000. Otherwise, see instructions	2	372,194
3	Subtract line 2 from line 1. If zero or less, **stop;** do not complete the rest of this form but **do** attach it to the child's return	3	366,874
4	Enter the child's **taxable income** from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	4	359,648
5	Enter the **smaller** of line 3 or line 4. If zero, **stop;** do not complete the rest of this form but **do** attach it to the child's return	5	359,648

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

6	Enter the parent's **taxable income** from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	6	323,809
7	Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above	7	123,120
8	Add lines 5, 6, and 7 (see instructions)	8	359,649
9	Enter the tax on the amount on line 8 based on the **parent's** filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	9	350,832
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. **Do not** include any tax from **Form 4972** or **8814** or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here ▶ ☐	10	320,502
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**	11	322,852
12a	Add lines 5 and 7 — 12a: 359,649		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	366,873 x .
13	Multiply line 11 by line 12b	13	322,851

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

14	Subtract line 5 from line 4 — 14: 338,529		
15	Enter the tax on the amount on line 14 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	15	155,491
16	Add lines 13 and 15	16	328,220
17	Enter the tax on the amount on line 4 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	17	214,475
18	Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	18	333,590

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **8615**

Department of the Treasury
Internal Revenue Service (99)

Tax for Certain Children Who Have Unearned Income

▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.
▶ Information about Form 8615 and its separate instructions is at *www.irs.gov/form8615*.

OMB No. 1545-0074

2013

Attachment Sequence No. **33**

Child's name shown on return: Total Forms Filed = 372,194

Child's social security number

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

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

B Parent's social security number

C Parent's filing status (check one):
☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Unearned Income

1	Enter the child's unearned income (see instructions)	1	5,305,055
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $2,000. Otherwise, see instructions	2	860,597
3	Subtract line 2 from line 1. If zero or less, **stop;** do not complete the rest of this form but **do** attach it to the child's return	3	4,501,481
4	Enter the child's **taxable income** from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	4	4,943,912
5	Enter the **smaller** of line 3 or line 4. If zero, **stop;** do not complete the rest of this form but **do** attach it to the child's return	5	4,245,405

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

6	Enter the parent's **taxable income** from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	6	168,318,600
7	Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above	7	4,064,217
8	Add lines 5, 6, and 7 (see instructions)	8	176,628,222
9	Enter the tax on the amount on line 8 based on the **parent's** filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	9	54,601,809
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. **Do not** include any tax from **Form 4972** or **8814** or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here ▶ ☐	10	52,606,510
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**	11	1,995,300
12a	Add lines 5 and 7 — 12a: 8,309,622		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	297,286
13	Multiply line 11 by line 12b	13	971,262

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

14	Subtract line 5 from line 4 — 14: 698,506		
15	Enter the tax on the amount on line 14 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	15	40,424
16	Add lines 13 and 15	16	1,011,686
17	Enter the tax on the amount on line 4 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	17	655,968
18	Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	18	1,023,527

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

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

▶ Information about Form 8801 and its separate instructions is at *www.irs.gov/form8801*.
▶ Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2013

Attachment Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,101,638

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1 and 10 of your 2012 Form 6251. Estates and trusts, see instructions	1	1,075,422	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	1,008,239	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(14,550)	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than $232,500 and you were married filing separately for 2012, see instructions	4	1,050,799	
5	Enter: $78,750 if married filing jointly or qualifying widow(er) for 2012; $50,600 if single or head of household for 2012; or $39,375 if married filing separately for 2012. Estates and trusts, enter $22,500	5	1,101,638	
6	Enter: $150,000 if married filing jointly or qualifying widow(er) for 2012; $112,500 if single or head of household for 2012; or $75,000 if married filing separately for 2012. Estates and trusts, enter $75,000	6	1,101,638	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	889,602	
8	Multiply line 7 by 25% (.25)	8	889,602	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2012, see instructions	9	853,576	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	975,934	
11	• If **for 2012** you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If **for 2012** you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 45 here. Form 1040NR filers, see instructions. • **All others:** If line 10 is $175,000 or less ($87,500 or less if married filing separately for 2012), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions.	11	970,739	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	297,470	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	969,968	
14	Enter the amount from your 2012 Form 6251, line 34, or 2012 Form 1041, Schedule I, line 55	14	979,786	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	808,768	

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

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

▶ Information about Form 8801 and its separate instructions is at *www.irs.gov/form8801*.
▶ Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2013

Attachment Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,101,638

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1 and 10 of your 2012 Form 6251. Estates and trusts, see instructions	1	453,221,292	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	51,570,835	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(2,890,772)	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than $232,500 and you were married filing separately for 2012, see instructions	4	508,249,013	
5	Enter: $78,750 if married filing jointly or qualifying widow(er) for 2012; $50,600 if single or head of household for 2012; or $39,375 if married filing separately for 2012. Estates and trusts, enter $22,500	5	79,143,612	
6	Enter: $150,000 if married filing jointly or qualifying widow(er) for 2012; $112,500 if single or head of household for 2012; or $75,000 if married filing separately for 2012. Estates and trusts, enter $75,000	6	154,472,156	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	370,706,185	
8	Multiply line 7 by 25% (.25)	8	92,676,660	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2012, see instructions	9	41,121,604	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	473,184,455	
11	• If **for 2012** you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If **for 2012** you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 45 here. Form 1040NR filers, see instructions. • **All others:** If line 10 is $175,000 or less ($87,500 or less if married filing separately for 2012), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions.	11	105,678,118	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	1,586,476	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	104,101,939	
14	Enter the amount from your 2012 Form 6251, line 34, or 2012 Form 1041, Schedule I, line 55	14	95,959,442	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	9,822,267	

Part II Minimum Tax Credit and Carryforward to 2014

16	Enter the amount from your 2012 Form 6251, line 35, or 2012 Form 1041, Schedule I, line 56	16	902,534	
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	710,081	
19	**2012 credit carryforward.** Enter the amount from your 2012 Form 8801, line 28	19	741,968	
20	Enter your 2012 unallowed qualified electric vehicle credit (see instructions)	20	*	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	1,041,668	
22	Enter your 2013 regular income tax liability minus allowable credits (see instructions)	22	960,125	
23	Enter the amount from your 2013 Form 6251, line 33, or 2013 Form 1041, Schedule I, line 54	23	926,634	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	322,422	
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2013 Form 1040, line 53 (check box **b**); Form 1040NR, line 50 (check box **b**); or Form 1041, Schedule G, line 2c	25	322,422	
26	**Credit carryforward to 2014.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	806,033	

* Data not shown because of the small number of returns on which it is based.

Part II Minimum Tax Credit and Carryforward to 2014

16	Enter the amount from your 2012 Form 6251, line 35, or 2012 Form 1041, Schedule I, line 56	16	10,857,985	
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	1,035,718	
19	**2012 credit carryforward.** Enter the amount from your 2012 Form 8801, line 28	19	9,452,735	
20	Enter your 2012 unallowed qualified electric vehicle credit (see instructions)	20	*	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	10,934,797	
22	Enter your 2013 regular income tax liability minus allowable credits (see instructions)	22	94,146,819	
23	Enter the amount from your 2013 Form 6251, line 33, or 2013 Form 1041, Schedule I, line 54	23	97,729,642	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	4,493,076	
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2013 Form 1040, line 53 (check box **b**); Form 1040NR, line 50 (check box **b**); or Form 1041, Schedule G, line 2c	25	1,004,548	
26	**Credit carryforward to 2014.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	9,922,417	

* Data not shown because of the small number of returns on which it is based.

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2012 Qualified Dividends and Capital Gain Tax Worksheet, the 2012 Schedule D Tax Worksheet, or Part V of the 2012 Schedule D (Form 1041), see the instructions before completing this part.

27	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2012, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions				27	
	Caution. If **for 2012** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.					
28	Enter the amount from line 6 of your 2012 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2012 Schedule D Tax Worksheet, or the amount from line 22 of the 2012 Schedule D (Form 1041), whichever applies*	28				
	If you figured your 2012 tax using the 2012 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.					
29	Enter the amount from line 19 of your 2012 Schedule D (Form 1040), or line 14b, column (2), of the 2012 Schedule D (Form 1041)	29				
30	Add lines 28 and 29, and enter the **smaller** of that result or the amount from line 10 of your 2012 Schedule D Tax Worksheet	30				
31	Enter the **smaller** of line 27 or line 30				31	
32	Subtract line 31 from line 27				32	
33	If line 32 is $175,000 or less ($87,500 or less if married filing separately for 2012), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions ▶				33	
34	Enter: • $70,700 if married filing jointly or qualifying widow(er) for 2012, • $35,350 if single or married filing separately for 2012, • $47,350 if head of household for 2012, or • $2,400 for an estate or trust. Form 1040NR filers, see instructions	34				
35	Enter the amount from line 7 of your 2012 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2012 Schedule D Tax Worksheet, or the amount from line 23 of the 2012 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2012 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions	35				
36	Subtract line 35 from line 34. If zero or less, enter -0-	36				
37	Enter the **smaller** of line 27 or line 28	37				
38	Enter the **smaller** of line 36 or line 37	38				
39	Subtract line 38 from line 37	39				
40	Multiply line 39 by 15% (.15) ▶				40	
	If line 29 is zero or blank, skip lines 41 and 42 and go to line 43. Otherwise, go to line 41.					
41	Subtract line 37 from line 31	41				
42	Multiply line 41 by 25% (.25) ▶				42	
43	Add lines 33, 40, and 42				43	
44	If line 27 is $175,000 or less ($87,500 or less if married filing separately for 2012), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions				44	
45	Enter the **smaller** of line 43 or line 44 here and on line 11. If you filed Form 2555 or 2555-EZ for 2012, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions				45	

* The 2012 Qualified Dividends and Capital Gain Tax Worksheet is in the 2012 Instructions for Form 1040. The 2012 Schedule D Tax Worksheet is in the 2012 Instructions for Schedule D (Form 1040) (or the 2012 Instructions for Schedule D (Form 1041)).

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2012 Qualified Dividends and Capital Gain Tax Worksheet, the 2012 Schedule D Tax Worksheet, or Part V of the 2012 Schedule D (Form 1041), see the instructions before completing this part.

27 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2012, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions **27**

Caution. If **for 2012** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.

28 Enter the amount from line 6 of your 2012 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2012 Schedule D Tax Worksheet, or the amount from line 22 of the 2012 Schedule D (Form 1041), whichever applies* **28**

If you figured your 2012 tax using the 2012 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.

29 Enter the amount from line 19 of your 2012 Schedule D (Form 1040), or line 14b, column (2), of the 2012 Schedule D (Form 1041) **29**

30 Add lines 28 and 29, and enter the **smaller** of that result or the amount from line 10 of your 2012 Schedule D Tax Worksheet **30**

31 Enter the **smaller** of line 27 or line 30 . . . . . **31**

32 Subtract line 31 from line 27 . . . . . **32**

33 If line 32 is $175,000 or less ($87,500 or less if married filing separately for 2012), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions . . . . . ▶ **33**

34 Enter:
- $70,700 if married filing jointly or qualifying widow(er) for 2012,
- $35,350 if single or married filing separately for 2012,
- $47,350 if head of household for 2012, or
- $2,400 for an estate or trust.

Form 1040NR filers, see instructions **34**

35 Enter the amount from line 7 of your 2012 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2012 Schedule D Tax Worksheet, or the amount from line 23 of the 2012 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2012 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions **35**

36 Subtract line 35 from line 34. If zero or less, enter -0- **36**

37 Enter the **smaller** of line 27 or line 28 . . . . . **37**

38 Enter the **smaller** of line 36 or line 37 . . . . . **38**

39 Subtract line 38 from line 37 . . . . . **39**

40 Multiply line 39 by 15% (.15) . . . . . ▶ **40**

If line 29 is zero or blank, skip lines 41 and 42 and go to line 43. Otherwise, go to line 41.

41 Subtract line 37 from line 31 . . . . . **41**

42 Multiply line 41 by 25% (.25) . . . . . ▶ **42**

43 Add lines 33, 40, and 42 . . . . . **43**

44 If line 27 is $175,000 or less ($87,500 or less if married filing separately for 2012), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions **44**

45 Enter the **smaller** of line 43 or line 44 here and on line 11. If you filed Form 2555 or 2555-EZ for 2012, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions **45**

* The 2012 Qualified Dividends and Capital Gain Tax Worksheet is in the 2012 Instructions for Form 1040. The 2012 Schedule D Tax Worksheet is in the 2012 Instructions for Schedule D (Form 1040) (or the 2012 Instructions for Schedule D (Form 1041)).

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **8814**

Department of the Treasury
Internal Revenue Service (99)

Parents' Election To Report Child's Interest and Dividends

▶ Information about Form 8814 and its instructions is at *www.irs.gov/form8814.*
▶ Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

2013

Attachment Sequence No. **40**

Name(s) shown on your return: Total Forms Filed = 77,599

Your social security number

Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you cannot take** in the instructions.

A Child's name (first, initial, and last)

B Child's social security number

C If more than one Form 8814 is attached, check here ▶ ☐

Part I Child's Interest and Dividends To Report on Your Return

1a	Enter your child's **taxable** interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions			1a	14,446
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	1b	996		
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions			2a	40,867
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b	35,856		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions			3	30,005
4	Add lines 1a, 2a, and 3. If the total is $2,000 or less, skip lines 5 through 12 and go to line 13. If the total is $10,000 or more, **do not** file this form. Your child **must** file his or her own return to report the income			4	49,111
5	Base amount			5	
6	Subtract line 5 from line 4			6	24,935
	If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.				
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7	.		
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8	.		
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	19,301		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	16,000		
11	Add lines 9 and 10			11	19,964
12	Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below			12	19,149

Part II Tax on the First $2,000 of Child's Interest and Dividends

13	Amount not taxed	13	
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	14	47,658
15	**Tax.** Is the amount on line 14 less than $1,000? ☐ **No.** Enter $100 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (.10). Enter the result here and see the **Note** below.	15	47,658

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 42.

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

Cat. No. 10750J

Form **8814** (2013)

Form **8814**

Department of the Treasury
Internal Revenue Service (99)

Parents' Election To Report Child's Interest and Dividends

▶ Information about Form 8814 and its instructions is at *www.irs.gov/form8814.*
▶ Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

2013

Attachment Sequence No. **40**

Name(s) shown on your return

Total Forms Filed = 77,599

Your social security number

Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you cannot take** in the instructions.

A Child's name (first, initial, and last)

B Child's social security number

C If more than one Form 8814 is attached, check here . . . . . ▶ ☐

Part I Child's Interest and Dividends To Report on Your Return

1a	Enter your child's **taxable** interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions			1a	25,431
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	1b	1,413		
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions			2a	79,053
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b	50,556		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions			3	68,393
4	Add lines 1a, 2a, and 3. If the total is $2,000 or less, skip lines 5 through 12 and go to line 13. If the total is $10,000 or more, **do not** file this form. Your child **must** file his or her own return to report the income			4	172,877
5	Base amount			5	
6	Subtract line 5 from line 4			6	48,633
	If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.				
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7	.		
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8	.		
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	14,864		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	21,728		
11	Add lines 9 and 10			11	36,591
12	Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below			12	12,273

Part II Tax on the First $2,000 of Child's Interest and Dividends

13	Amount not taxed	13	
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	14	51,401
15	**Tax.** Is the amount on line 14 less than $1,000? ☐ **No.** Enter $100 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (.10). Enter the result here and see the **Note** below.	15	5,141

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 42.

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **8824**

Department of the Treasury
Internal Revenue Service

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*.**

OMB No. 1545-1190

2013

Attachment Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 235,374

Identifying number

Part I Information on the Like-Kind Exchange

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

1 Description of like-kind property given up:

2 Description of like-kind property received:

3	Date like-kind property given up was originally acquired (month, day, year)	3	MM/DD/YYYY
4	Date you actually transferred your property to other party (month, day, year)	4	MM/DD/YYYY
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	5	MM/DD/YYYY
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	6	MM/DD/YYYY

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

Part II Related Party Exchange Information

8

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

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

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

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

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

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

a ☐ The disposition was after the death of either of the related parties.

b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

2013 Line Item Estimates—All figures are estimates based on samples,
Amounts of selected lines filed (in thousands of dollars)

Form **8824**

Department of the Treasury
Internal Revenue Service

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*.**

OMB No. 1545-1190

2013

Attachment Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 235,374

Identifying number

Part I Information on the Like-Kind Exchange

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

1 Description of like-kind property given up:

2 Description of like-kind property received:

3	Date like-kind property given up was originally acquired (month, day, year)	3	MM/DD/YYYY
4	Date you actually transferred your property to other party (month, day, year)	4	MM/DD/YYYY
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	5	MM/DD/YYYY
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	6	MM/DD/YYYY

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

Part II Related Party Exchange Information

8

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

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

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

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

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

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

a ☐ The disposition was after the death of either of the related parties.

b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

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

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

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

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

12	Fair market value (FMV) of other property given up	12	4,239		
13	Adjusted basis of other property given up	13	769		
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	4,294
	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	12,780
16	FMV of like-kind property you received			16	202,226
17	Add lines 15 and 16			17	203,896
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	227,397
19	**Realized gain or (loss).** Subtract line 18 from line 17			19	217,839
20	Enter the smaller of line 15 or line 19, but not less than zero			20	10,078
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)			21	3,211
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	7,720
23	**Recognized gain.** Add lines 21 and 22			23	10,402
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	216,581
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	227,265

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	580,536		
13	Adjusted basis of other property given up	13	86,236		
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	494,300
	Caution: *If the property given up was used previously or partly as a home, see* **Property used as home** *in the instructions.*				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)			15	1,424,578
16	FMV of like-kind property you received			16	29,428,874
17	Add lines 15 and 16			17	30,853,452
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	21,715,666
19	**Realized gain or (loss).** Subtract line 18 from line 17			19	9,137,786
20	Enter the smaller of line 15 or line 19, but not less than zero			20	1,242,398
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)			21	136,581
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	1,137,850
23	**Recognized gain.** Add lines 21 and 22			23	1,274,431
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	7,863,355
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	21,565,519

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	

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Expenses for Business Use of Your Home

▶ File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

▶ Information about Form 8829 and its separate instructions is at *www.irs.gov/form8829*.

OMB No. 1545-0074

2013

Attachment Sequence No. 176

Name(s) of proprietor(s)

Total Forms Filed = 3,393,318

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	3,164,702
2	Total area of home	2	3,168,340
3	Divide line 1 by line 2. Enter the result as a percentage	3	%

For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.

4	Multiply days used for daycare during year by hours used per day	4	hr.		
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	hr.		
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	.		
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶			7	%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, **plus** any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions					8	3,215,545
	See instructions for columns (a) and (b) before completing lines 9–21.		(a) Direct expenses		(b) Indirect expenses		
9	Casualty losses (see instructions)	9	3,758		10,496		
10	Deductible mortgage interest (see instructions)	10	57,286		1,812,523		
11	Real estate taxes (see instructions)	11	67,667		1,991,500		
12	Add lines 9, 10, and 11	12	78,537		2,151,311		
13	Multiply line 12, column (b) by line 7			13	135,767		
14	Add line 12, column (a) and line 13					14	2,195,979
15	Subtract line 14 from line 8. If zero or less, enter -0-					15	2,218,205
16	Excess mortgage interest (see instructions)	16	*		22,790		
17	Insurance	17	79,298		2,049,825		
18	Rent	18	46,998		639,429		
19	Repairs and maintenance	19	121,109		1,071,408		
20	Utilities	20	167,634		2,582,405		
21	Other expenses (see instructions)	21	107,014		799,087		
22	Add lines 16 through 21	22	298,509		2,756,939		
23	Multiply line 22, column (b) by line 7			23	2,751,299		
24	Carryover of operating expenses from 2012 Form 8829, line 42			24	818,249		
25	Add line 22, column (a), line 23, and line 24					25	3,056,706
26	Allowable operating expenses. Enter the **smaller** of line 15 or line 25					26	2,113,806
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15					27	2,041,080
28	Excess casualty losses (see instructions)			28	4,866		
29	Depreciation of your home from line 41 below			29	1,488,484		
30	Carryover of excess casualty losses and depreciation from 2012 Form 8829, line 43			30	495,284		
31	Add lines 28 through 30					31	1,522,667
32	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 27 or line 31					32	928,161
33	Add lines 14, 26, and 32					33	2,840,242
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to **Form 4684** (see instructions)					34	20,559
35	**Allowable expenses for business use of your home.** Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶					35	2,836,755

Part III Depreciation of Your Home

36	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	36	1,440,379
37	Value of land included on line 36	37	866,649
38	Basis of building. Subtract line 37 from line 36	38	1,433,254
39	Business basis of building. Multiply line 38 by line 7	39	1,429,171
40	Depreciation percentage (see instructions)	40	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	1,488,484

Part IV Carryover of Unallowed Expenses to 2014

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	1,154,807
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	656,713

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

Cat. No. 13232M

Form **8829** (2013)

* Data not shown because of the small number of sample returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Expenses for Business Use of Your Home

▶ File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

▶ Information about Form 8829 and its separate instructions is at *www.irs.gov/form8829*.

OMB No. 1545-0074

2013

Attachment Sequence No. 176

Name(s) of proprietor(s)

Total Forms Filed = 3,393,318

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	1,152,247
2	Total area of home	2	6,692,315
3	Divide line 1 by line 2. Enter the result as a percentage	3	%

For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.

4	Multiply days used for daycare during year by hours used per day	4	hr.
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	.
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶	7	%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, **plus** any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions	8	66,810,696

See instructions for columns (a) and (b) before completing lines 9–21.

			(a) Direct expenses		(b) Indirect expenses
9	Casualty losses (see instructions)	9	7,762		37,919
10	Deductible mortgage interest (see instructions)	10	204,749		16,423,612
11	Real estate taxes (see instructions)	11	96,923		7,932,794
12	Add lines 9, 10, and 11	12	309,434		24,394,325
13	Multiply line 12, column (b) by line 7			13	284,392
14	Add line 12, column (a) and line 13				14	3,950,892
15	Subtract line 14 from line 8. If zero or less, enter -0-				15	73,123,114
16	Excess mortgage interest (see instructions)	16	*		90,807
17	Insurance	17	57,362		2,633,588
18	Rent	18	249,194		8,681,192
19	Repairs and maintenance	19	176,135		3,367,375
20	Utilities	20	260,021		9,371,664
21	Other expenses (see instructions)	21	119,430		1,524,203
22	Add lines 16 through 21	22	864,682		25,668,830
23	Multiply line 22, column (b) by line 7			23	4,616,432
24	Carryover of operating expenses from 2012 Form 8829, line 42			24	3,000,236

25	Add line 22, column (a), line 23, and line 24	25	8,481,350
26	Allowable operating expenses. Enter the **smaller** of line 15 or line 25	26	4,185,493
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	68,937,621
28	Excess casualty losses (see instructions)	28	9,399
29	Depreciation of your home from line 41 below	29	1,266,081
30	Carryover of excess casualty losses and depreciation from 2012 Form 8829, line 43	30	1,432,087
31	Add lines 28 through 30	31	2,707,566
32	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 27 or line 31	32	923,085
33	Add lines 14, 26, and 32	33	9,059,470
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to **Form 4684** (see instructions)	34	27,550
35	**Allowable expenses for business use of your home.** Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶	35	9,031,920

Part III Depreciation of Your Home

36	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	36	384,163,870
37	Value of land included on line 36	37	64,100,677
38	Basis of building. Subtract line 37 from line 36	38	320,063,193
39	Business basis of building. Multiply line 38 by line 7	39	45,903,144
40	Depreciation percentage (see instructions)	40	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	1,266,081

Part IV Carryover of Unallowed Expenses to 2014

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	4,295,857
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	1,784,481

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

Cat. No. 13232M Form **8829** (2013)

* Data not shown because of the small number of sample returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

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

Qualified Electric Vehicle Credit

▶ **Attach to your tax return.**
▶ **Information about Form 8834 and its instructions is at *www.irs.gov/form8834*.**

OMB No. 1545-1374

Attachment Sequence No. **111**

Name(s) shown on return: Total Forms Filed = 610

Identifying number

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**	*
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**	*

2013 Line Item Estimates—All figures are estimates based on samples,
Amounts of selected lines filed (in thousands of dollars)

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

Qualified Electric Vehicle Credit

▶ **Attach to your tax return.**
▶ **Information about Form 8834 and its instructions is at *www.irs.gov/form8834*.**

OMB No. 1545-1374

Attachment Sequence No. **111**

Name(s) shown on return: Total Forms Filed = 610

Identifying number

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**	*
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**	*

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

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

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **8835**

Department of the Treasury
Internal Revenue Service

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.*

OMB No. 1545-1362

2013

Attachment Sequence No. **95**

Name(s) shown on return: Total Forms Filed = 766

Identifying number

Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004

1	Kilowatt-hours produced and sold (see instructions) . . . × 0.023	1	*
2	Phaseout adjustment (see instructions) . . . $ ×	2	0
3	Credit before reduction. Subtract line 2 from line 1	3	*
	Reduction for government grants, subsidized financing, and other credits:		
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	4	0
5	Total of additions to the capital account for the project for this and all prior tax years	5	0
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places	6	0 .
7	Multiply line 3 by line 6	7	0
8	Subtract line 7 from line 3	8	*
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts	9	129
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	135
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1f	12	

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

	Electricity produced at qualified facilities using:		(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
a	Wind	13a			*		
b	Closed-loop biomass	13b			0		
c	Geothermal	13c			*		
d	Solar	13d			0		
e	Add column (c) of lines 13a through 13d and enter here (see instructions)					13e	*

	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			0		
b	Small irrigation power	14b			0		
c	Landfill gas	14c			0		
d	Trash	14d			0		
e	Hydropower	14e			0		
f	Marine and hydrokinetic renewables	14f			0		
g	Add column (c) of lines 14a through 14f and enter here (see instructions)					14g	0

15	Add lines 13e and 14g	15	*
16	Phaseout adjustment (see instructions) . . . $ ×	16	0
17	Subtract line 16 from line 15	17	*
	Refined coal produced at a qualified refined coal production facility		
18	Tons produced and sold (see instructions) . . . × $6.590	18	0
19	Phaseout adjustment (see instructions) . . . $ ×	19	0
20	Subtract line 19 from line 18	20	0
21	Reserved	21	
	Indian coal produced at a qualified Indian coal production facility		
22	Tons produced and sold (see instructions) . . . × $2.308	22	0
23	Credit before reduction. Add lines 17, 20, and 22	23	*

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 14954R

Form **8835** (2013)

* Data not shown because of the small number of returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **8835**

Department of the Treasury
Internal Revenue Service

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.*

OMB No. 1545-1362

2013

Attachment Sequence No. **95**

Name(s) shown on return: Total Forms Filed = 766

Identifying number

Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004

1	Kilowatt-hours produced and sold (see instructions) . . . × 0.023	1	*
2	Phaseout adjustment (see instructions) . . . $ ×	2	0
3	Credit before reduction. Subtract line 2 from line 1	3	*
	Reduction for government grants, subsidized financing, and other credits:		
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	4	0
5	Total of additions to the capital account for the project for this and all prior tax years	5	0
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places	6	0 .
7	Multiply line 3 by line 6	7	0
8	Subtract line 7 from line 3	8	*
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts	9	601
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	7.453
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1f	12	

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

13	Electricity produced at qualified facilities using:		(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
a	Wind	13a			*		
b	Closed-loop biomass	13b			0		
c	Geothermal	13c			*		
d	Solar	13d			0		
e	Add column (c) of lines 13a through 13d and enter here (see instructions)					13e	*

14	Electricity produced at qualified facilities using:		(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
a	Open-loop biomass	14a			0		
b	Small irrigation power	14b			0		
c	Landfill gas	14c			0		
d	Trash	14d			0		
e	Hydropower	14e			0		
f	Marine and hydrokinetic renewables	14f			0		
g	Add column (c) of lines 14a through 14f and enter here (see instructions)					14g	0

15	Add lines 13e and 14g	15	*
16	Phaseout adjustment (see instructions) . . . $ ×	16	0
17	Subtract line 16 from line 15	17	*
	Refined coal produced at a qualified refined coal production facility		
18	Tons produced and sold (see instructions) . . . × $6.590	18	0
19	Phaseout adjustment (see instructions) . . . $ ×	19	0
20	Subtract line 19 from line 18	20	0
21	Reserved	21	
	Indian coal produced at a qualified Indian coal production facility		
22	Tons produced and sold (see instructions) . . . × $2.308	22	0
23	Credit before reduction. Add lines 17, 20, and 22	23	*

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 14954R

Form **8835** (2013)

* Data not shown because of the small number of sample returns on which it is based.

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	0	
25	Total of additions to the capital account for the project for this and all prior tax years	25	0	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	0 .	
27	Multiply line 23 by the smaller of 1/2 or line 26	27	0	
28	Subtract line 27 from line 23	28	*	
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29	729	
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	742	
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		

* Data not shown because of the small number of returns on which it is based.

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	0	
25	Total of additions to the capital account for the project for this and all prior tax years	25	0	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	0 .	
27	Multiply line 23 by the smaller of 1/2 or line 26	27	0	
28	Subtract line 27 from line 23	28	*	
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29	56,722	
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	58,575	
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		

* Data not shown because of the small number of sample returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **8839**

Department of the Treasury
Internal Revenue Service (99)

Qualified Adoption Expenses

▶ **Attach to Form 1040 or 1040NR.**
▶ **For information about Form 8839 and its separate instructions, see *www.irs.gov/form8839*.**

OMB No. 1545-0074

2013

Attachment Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 65,775

Your social security number

Part I **Information About Your Eligible Child or Children**—You **must** complete this part. See instructions for details, including what to do if you need more space.

1	(a) Child's name First	Last	(b) Child's year of birth	Check if child was— (c) born **before 1996** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2013 or earlier
Child 1				☐	☐	☐		☐
Child 2				☐	☐	☐		☐
Child 3				☐	☐	☐		☐

Caution. If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e) before you complete Part II or Part III. If you received **employer-provided adoption benefits,** complete Part III on the back next.

Part II **Adoption Credit**

			Child 1	Child 2	Child 3		
2	Maximum adoption credit per child	2					
3	Did you file Form 8839 for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	3	15,365	*	*		
4	Subtract line 3 from line 2	4					
5	**Qualified adoption expenses** (see instructions)	5	45,277	9,696	1,019		
	Caution. Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2013.						
6	Enter the **smaller** of line 4 or line 5	6	45,277	9,696	1,019		
7	Enter modified adjusted gross income (see instructions)	7					
8	Is line 7 more than $194,580? ☐ **No.** Skip lines 8 and 9, and enter -0- on line 10. ☐ **Yes.** Subtract $194,580 from line 7	8					
9	Divide line 8 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	9	× .				
10	Multiply each amount on line 6 by line 9	10					
11	Subtract line 10 from line 6	11	43,875	9,098	1,019		
12	Add the amounts on line 11	12	44,899				
13	Credit carryforward, if any, from 2012. See the 2012 to 2013 Credit Carryforward Worksheet in the instructions	13	21,037				
14	Add lines 12 and 13	14	58,903				
15	Enter the amount from line 5 of the Credit Limit Worksheet in the instructions	15	54,041				
16	**Adoption Credit.** Enter the smaller of line 14 or line 15 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box **c** on that line and enter **"8839"** in the space next to box **c**. If line 15 is smaller than line 14, you may have a credit carryforward (see instructions)	16	55,036				

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

Cat. No. 22843L

Form **8839** (2013)

* Data not shown because of the small number of returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **8839**

Department of the Treasury
Internal Revenue Service (99)

Qualified Adoption Expenses

▶ **Attach to Form 1040 or 1040NR.**
▶ **For information about Form 8839 and its separate instructions, see *www.irs.gov/form8839*.**

OMB No. 1545-0074

2013

Attachment Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 65,775

Your social security number

Part I **Information About Your Eligible Child or Children**—You **must** complete this part. See instructions for details, including what to do if you need more space.

1	(a) Child's name First	Last	(b) Child's year of birth	Check if child was— (c) born **before 1996** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2013 or earlier
Child 1				☐	☐	☐		☐
Child 2				☐	☐	☐		☐
Child 3				☐	☐	☐		☐

Caution. If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e) before you complete Part II or Part III. If you received **employer-provided adoption benefits,** complete Part III on the back next.

Part II **Adoption Credit**

			Child 1	Child 2	Child 3		
2	Maximum adoption credit per child	2					
3	Did you file Form 8839 for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	3	155,845	*	*		
4	Subtract line 3 from line 2	4					
5	**Qualified adoption expenses** (see instructions)	5	496,686	113,209	412		
	Caution. Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2013.						
6	Enter the **smaller** of line 4 or line 5	6	412,568	99,965	405		
7	Enter modified adjusted gross income (see instructions)					7	
8	Is line 7 more than $194,580? ☐ **No.** Skip lines 8 and 9, and enter -0- on line 10. ☐ **Yes.** Subtract $194,580 from line 7					8	
9	Divide line 8 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000					9	× .
10	Multiply each amount on line 6 by line 9	10					
11	Subtract line 10 from line 6	11	393,194	92,185	376		
12	Add the amounts on line 11					12	482,471
13	Credit carryforward, if any, from 2012. See the 2012 to 2013 Credit Carryforward Worksheet in the instructions					13	199,496
14	Add lines 12 and 13					14	681,967
15	Enter the amount from line 5 of the Credit Limit Worksheet in the instructions					15	228,067
16	**Adoption Credit.** Enter the smaller of line 14 or line 15 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box **c** on that line and enter **"8839"** in the space next to box **c**. If line 15 is smaller than line 14, you may have a credit carryforward (see instructions)					16	229,567

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

Cat. No. 22843L

Form **8839** (2013)

* Data not shown because of the small number of returns on which it is based.

Part III Employer-Provided Adoption Benefits

			Child 1	Child 2	Child 3		
17	Maximum exclusion per child	17					
18	Did you receive employer-provided adoption benefits for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	18					
19	Subtract line 18 from line 17	19					
20	Employer-provided adoption benefits you received in 2013. This amount should be shown in box 12 of your 2013 Form(s) W-2 with code **T**	20					
21	Add the amounts on line 20					21	5,582
22	Enter the **smaller** of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2013, enter the amount from line 19	22					
23	Enter modified adjusted gross income (from the worksheet in the instructions)	23					
24	Is line 23 more than $194,580? ☐ **No.** Skip lines 24 and 25, and enter -0- on line 26. ☐ **Yes.** Subtract $194,580 from line 23	24					
25	Divide line 24 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	25	× .				
26	Multiply each amount on line 22 by line 25	26					
27	**Excluded benefits.** Subtract line 26 from line 22	27					
28	Add the amounts on line 27					28	*
29	**Taxable benefits.** Is line 28 more than line 21? ☐ **No.** Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." ☐ **Yes.** Subtract line 21 from line 28. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 29. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.						29	*

TIP

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.

- You paid adoption expenses in 2012, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2012.
- The total adoption expenses you paid in 2013 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2013 or earlier.
- You adopted a child with special needs and the adoption became final in 2013.

* Data not shown because of the small number of returns on which it is based.

Part III Employer-Provided Adoption Benefits

			Child 1	Child 2	Child 3		
17	Maximum exclusion per child	17					
18	Did you receive employer-provided adoption benefits for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	18					
19	Subtract line 18 from line 17	19					
20	Employer-provided adoption benefits you received in 2013. This amount should be shown in box 12 of your 2013 Form(s) W-2 with code **T**	20					
21	Add the amounts on line 20					21	25,900
22	Enter the **smaller** of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2013, enter the amount from line 19	22					
23	Enter modified adjusted gross income (from the worksheet in the instructions)	23					
24	Is line 23 more than $194,580? ☐ **No.** Skip lines 24 and 25, and enter -0- on line 26. ☐ **Yes.** Subtract $194,580 from line 23	24					
25	Divide line 24 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	25	× .				
26	Multiply each amount on line 22 by line 25	26					
27	**Excluded benefits.** Subtract line 26 from line 22	27					
28	Add the amounts on line 27					28	*
29	**Taxable benefits.** Is line 28 more than line 21? ☐ **No.** Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." ☐ **Yes.** Subtract line 21 from line 28. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 29. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.					29	*

TIP

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.

- You paid adoption expenses in 2012, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2012.
- The total adoption expenses you paid in 2013 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2013 or earlier.
- You adopted a child with special needs and the adoption became final in 2013.

* Data not shown because of the small number of returns on which it is based.

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone Employment Credit

▶ **Attach to your tax return.**

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

OMB No. 1545-1444

2013

Attachment Sequence No. **99**

Name(s) shown on return

Total Forms Filed = 17,379

Identifying number

1	Enter the total qualified wages paid or incurred during **calendar year** 2013 only (see instructions)			
a	Qualified empowerment zone wages . . . . . $ _____ × 20% (.20)	**1a**	93	
b	Reserved	**1b**		
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	**2**		
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	**3**		
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	**4**	17,379	
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)

2013 Line Item Estimates—All figures are estimates based on samples,
Amounts of selected lines filed (in thousands of dollars)

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone Employment Credit

▶ **Attach to your tax return.**

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

OMB No. 1545-1444

2013

Attachment Sequence No. **99**

Name(s) shown on return

Total Forms Filed = 17,379

Identifying number

1	Enter the total qualified wages paid or incurred during **calendar year** 2013 only (see instructions)			
a	Qualified empowerment zone wages . . . . . $ _____ × 20% (.20)	**1a**	3,456	
b	Reserved	**1b**		
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	**2**		
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	**3**		
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	**4**	45,970	
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)

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **8846**

Department of the Treasury
Internal Revenue Service

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

▶ Attach to your tax return.

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

OMB No. 1545-1414

2013

Attachment Sequence No. **98**

Name(s) shown on return: Total Forms Filed = 24,770

Identifying number

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	5,551
2	Tips not subject to the credit provisions (see instructions)	2	1,464
3	Creditable tips. Subtract line 2 from line 1	3	5,551
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 ▶ ☐	4	5,551
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	20,915
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	24,770

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2013)

2013 Line Item Estimates—All figures are estimates based on samples,
Amounts of selected lines filed (in thousands of dollars)

Form **8846**

Department of the Treasury
Internal Revenue Service

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

▶ Attach to your tax return.

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

OMB No. 1545-1414

2013

Attachment Sequence No. **98**

Name(s) shown on return: Total Forms Filed = 24,770

Identifying number

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	605,279	
2	Tips not subject to the credit provisions (see instructions)	2	49,790	
3	Creditable tips. Subtract line 2 from line 1	3	555,488	
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 ▶ ☐	4	42,410	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	124,716	
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	167,127	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2013)

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **8853**

Department of the Treasury
Internal Revenue Service (99)

Archer MSAs and Long-Term Care Insurance Contracts

▶ Information about Form 8853 and its separate instructions is available at *www.irs.gov/form8853.*
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2013

Attachment Sequence No. **39**

Name(s) shown on return

Total Forms Filed =119,251

Social security number of MSA account holder. If both spouses have MSAs, see instructions ▶

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I **Archer MSA Contributions and Deductions.** See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

1	Total employer contributions to your Archer MSA(s) for 2013	1	9,567		
2	Archer MSA contributions you made for 2013, including those made from January 1, 2014, through April 15, 2014, that were for 2013. Do not include rollovers (see instructions)			2	5,958
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions			3	7,346
4	Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)			4	5,682
5	**Archer MSA deduction.** Enter the **smallest** of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 35, enter "MSA" and the amount			5	3,391

Caution: *If line 2 is more than line 5, you may have to pay an additional tax (see instructions).*

Part II **Archer MSA Distributions**

6a	Total distributions you and your spouse received in 2013 from all Archer MSAs (see instructions)	6a	15,754
b	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return (see instructions)	6b	*
c	Subtract line 6b from line 6a	6c	15,604
7	Unreimbursed qualified medical expenses (see instructions)	7	12,589
8	**Taxable Archer MSA distributions.** Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount	8	*
9a	If any of the distributions included on line 8 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ▶ ☐		
b	**Additional 20% tax** (see instructions). Enter 20% (.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "MSA" and the amount	9b	*

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2013 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions).

10	Total distributions you received in 2013 from all Medicare Advantage MSAs (see instructions)	10	*
11	Unreimbursed qualified medical expenses (see instructions)	11	*
12	**Taxable Medicare Advantage MSA distributions.** Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount	12	
13a	If any of the distributions included on line 12 meet any of the **Exceptions to the Additional 50% Tax** (see instructions), check here ▶ ☐		
b	**Additional 50% tax** (see instructions). Enter 50% (.50) of the distributions included on line 12 that are subject to the additional 50% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "Med MSA" and the amount	13b	

Form **8853**

Department of the Treasury
Internal Revenue Service (99)

Archer MSAs and Long-Term Care Insurance Contracts

▶ Information about Form 8853 and its separate instructions is available at *www.irs.gov/form8853.*
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2013

Attachment Sequence No. **39**

Name(s) shown on return

Total Forms Filed=119,251

Social security number of MSA account holder. If both spouses have MSAs, see instructions ▶

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I **Archer MSA Contributions and Deductions.** See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

1	Total employer contributions to your Archer MSA(s) for 2013	1	13,281		
2	Archer MSA contributions you made for 2013, including those made from January 1, 2014, through April 15, 2014, that were for 2013. Do not include rollovers (see instructions)			2	13,922
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions			3	20,178
4	Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)			4	300,726
5	**Archer MSA deduction.** Enter the **smallest** of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 35, enter "MSA" and the amount			5	5,821

Caution: *If line 2 is more than line 5, you may have to pay an additional tax (see instructions).*

Part II **Archer MSA Distributions**

6a	Total distributions you and your spouse received in 2013 from all Archer MSAs (see instructions)	6a	30,570
b	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return (see instructions)	6b	*
c	Subtract line 6b from line 6a	6c	30,095
7	Unreimbursed qualified medical expenses (see instructions)	7	70,816
8	**Taxable Archer MSA distributions.** Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount	8	*
9a	If any of the distributions included on line 8 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ▶ ☐		
b	**Additional 20% tax** (see instructions). Enter 20% (.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "MSA" and the amount	9b	*

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2013 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions).

10	Total distributions you received in 2013 from all Medicare Advantage MSAs (see instructions)	10	*
11	Unreimbursed qualified medical expenses (see instructions)	11	*
12	**Taxable Medicare Advantage MSA distributions.** Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount	12	
13a	If any of the distributions included on line 12 meet any of the **Exceptions to the Additional 50% Tax** (see instructions), check here ▶ ☐		
b	**Additional 50% tax** (see instructions). Enter 50% (.50) of the distributions included on line 12 that are subject to the additional 50% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "Med MSA" and the amount	13b	

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Name of policyholder (as shown on Form 1040) | Social security number of policyholder ▶

Section C. Long-Term Care (LTC) Insurance Contracts. See **Filing Requirements for Section C** in the instructions before completing this section.

If more than one Section C is attached, check here . . . . . ▶ ☐

14a Name of insured ▶ _____ **b** Social security number of insured ▶ _____

15 In 2013, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? . . . . . ☐ **Yes** ☐ **No**

16 Was the insured a terminally ill individual? . . . . . ☐ **Yes** ☐ **No**

Note: *If "Yes" and the **only** payments you received in 2013 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.*

17	Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked			**17**	53,220
	Caution: ***Do not*** *use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.*				
18	Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts			**18**	44,457
19	Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see instructions)			**19**	*
20	Add lines 18 and 19			**20**	44,755
	Note: *If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.*				
21	Multiply $320 by the number of days in the LTC period	**21**	56,244		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)	**22**	66,808		
23	Enter the **larger** of line 21 or line 22	**23**	76,441		
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24**	42,620		
	Caution: *If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.*				
25	Per diem limitation. Subtract line 24 from line 23			**25**	69,637
26	**Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount			**26**	1,043

Name of policyholder (as shown on Form 1040) | Social security number of policyholder ▶

Section C. Long-Term Care (LTC) Insurance Contracts. See **Filing Requirements for Section C** in the instructions before completing this section.

If more than one Section C is attached, check here . . . . . ▶ ☐

14a Name of insured ▶ _____ **b** Social security number of insured ▶ _____

15 In 2013, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? . . . . . ☐ **Yes** ☐ **No**

16 Was the insured a terminally ill individual? . . . . . ☐ **Yes** ☐ **No**

Note: *If "Yes" and the **only** payments you received in 2013 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.*

17	Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked			**17**	1,730,929
	Caution: ***Do not*** *use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.*				
18	Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts			**18**	1,593,813
19	Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see instructions)			**19**	*
20	Add lines 18 and 19			**20**	1,623,648
	Note: *If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.*				
21	Multiply $320 by the number of days in the LTC period	**21**	5,527,478		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)	**22**	3,138,254		
23	Enter the **larger** of line 21 or line 22	**23**	6,537,203		
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24**	1,155,348		
	Caution: *If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.*				
25	Per diem limitation. Subtract line 24 from line 23			**25**	5,455,295
26	**Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount			**26**	10,815

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits (American Opportunity and Lifetime Learning Credits)

▶ Information about Form 8863 and its separate instructions is at *www.irs.gov/form8863.*
▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2013

Attachment Sequence No. **50**

Name(s) shown on return

Your social security number

Total Forms Filed = 12,978,109

CAUTION

Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30			1	10,474,993
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2	10,474,993		
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	10,350,307		
4	Subtract line 3 from line 2. If zero or less, **stop**; you cannot take any education credit	4	10,469,713		
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5	10,469,713		
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)			6	10,469,713
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **cannot** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ ☐			7	10,469,713
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below.			8	10,399,178

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)			9	10,469,713
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	2,683,773
11	Enter the smaller of line 10 or $10,000			11	2,683,773
12	Multiply line 11 by 20% (.20)			12	2,683,773
13	Enter: $127,000 if married filing jointly; $63,000 if single, head of household, or qualifying widow(er)	13	2,685,775		
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	2,685,774		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	2,671,895		
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16	2,671,895		
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)			17	2,671,895
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶			18	2,671,895
19	**Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31			19	10,196,811

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

Cat. No. 25379M

Form **8863** (2013)

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits (American Opportunity and Lifetime Learning Credits)

▶ Information about Form 8863 and its separate instructions is at *www.irs.gov/form8863.*
▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2013

Attachment Sequence No. **50**

Name(s) shown on return

Your social security number

Total Forms Filed = 12,978,109

CAUTION

Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30			1	23,675,380
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2	1,348,674,939		
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	504,694,709		
4	Subtract line 3 from line 2. If zero or less, **stop**; you cannot take any education credit	4	844,524,540		
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5	149,781,166		
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)			6	10,321,373
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **cannot** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ ☐			7	23,268,391
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below.			8	9,252,951

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)			9	14,015,440
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	17,081,784
11	Enter the smaller of line 10 or $10,000			11	12,261,808
12	Multiply line 11 by 20% (.20)			12	2,452,370
13	Enter: $127,000 if married filing jointly; $63,000 if single, head of household, or qualifying widow(er)	13	249,347,568		
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	133,278,427		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	116,510,387		
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16	39,124,751		
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)			17	26,293,854
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶			18	2,389,591
19	**Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31			19	10,645,809

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

Cat. No. 25379M

Form **8863** (2013)

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Name(s) shown on return | **Your social security number**

CAUTION ***Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.***

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return)

21 Student social security number (as shown on page 1 of your tax return)

22 Educational institution information (see instructions)

a. Name of first educational institution	**b.** Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	**(1)** Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2013? ☐ Yes ☐ No	**(2)** Did the student receive Form 1098-T from this institution for 2013? ☐ Yes ☐ No
(3) Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? ☐ Yes ☐ No	**(3)** Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? ☐ Yes ☐ No
If you checked "No" in **both (2) and (3)**, skip **(4)**.	If you checked "No" in **both (2) and (3)**, skip **(4)**.
(4) If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T). –	**(4)** If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T). –

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2013? ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began in 2013 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) ☐ Yes — Go to line 25. ☐ No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of post-secondary education before 2013? ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Go to line 26.

26 Was the student convicted, before the end of 2013, of a felony for possession or distribution of a controlled substance? ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — See *Tip* below and complete **either** lines 27-30 **or** line 31 for this student.

TIP *When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You* ***cannot*** *take the American opportunity credit and the lifetime learning credit for the* ***same student*** *in the same year. If you complete lines 27 through 30, do not complete line 31.*

			Student 1	Student 3
			Student 2	Student 4
	American Opportunity Credit		10,474,992	59,641
27	Adjusted qualified education expenses (see instructions). **Do not enter more than $4,000**	**27**	837,790	5,697
28	Subtract $2,000 from line 27. If zero or less enter -0-	**28**		
29	Multiply line 28 by 25% (.25)	**29**		
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	**30**	10,474,992 837,790	59,641 5,697
	Lifetime Learning Credit			
31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	**31**	2,682,764 70,660	0 0

Name(s) shown on return | **Your social security number**

CAUTION ***Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.***

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return)

21 Student social security number (as shown on page 1 of your tax return)

22 Educational institution information (see instructions)

a. Name of first educational institution	**b.** Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	**(1)** Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2013? ☐ Yes ☐ No	**(2)** Did the student receive Form 1098-T from this institution for 2013? ☐ Yes ☐ No
(3) Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? ☐ Yes ☐ No	**(3)** Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? ☐ Yes ☐ No
If you checked "No" in **both (2) and (3)**, skip **(4)**.	If you checked "No" in **both (2) and (3)**, skip **(4)**.
(4) If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T). ___ ___ – ___ ___ ___ ___ ___ ___ ___	**(4)** If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T). ___ ___ – ___ ___ ___ ___ ___ ___ ___

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2013? ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began in 2013 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) ☐ Yes — Go to line 25. ☐ No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of post-secondary education before 2013? ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Go to line 26.

26 Was the student convicted, before the end of 2013, of a felony for possession or distribution of a controlled substance? ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — See *Tip* below and complete **either** lines 27-30 **or** line 31 for this student.

TIP *When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You* ***cannot*** *take the American opportunity credit and the lifetime learning credit for the* ***same student*** *in the same year. If you complete lines 27 through 30, do not complete line 31.*

			Student 1	Student 2	Student 3	Student 4
	American Opportunity Credit		31,719,361		202,733	
27	Adjusted qualified education expenses (see instructions). **Do not enter more than $4,000**	**27**	2,586,028		17,458	
28	Subtract $2,000 from line 27. If zero or less enter -0-	**28**				
29	Multiply line 28 by 25% (.25)	**29**				
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	**30**	21,768,719	1,757,924	136,343	12,394
	Lifetime Learning Credit					
31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	**31**	16,862,207	145,558	0	0

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

▶ Attach to your tax return.

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

OMB No. 1545-1924

2013

Attachment Sequence No. **141**

Name(s) shown on return

Total Forms Filed = 3,552

Identifying number

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

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

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1		$1.00	*
2	Agri-biodiesel	2		$1.00	*
3	Renewable diesel	3		$1.00	0
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		$1.00	0
5	Agri-biodiesel included in a biodiesel mixture	5		$1.00	0
6	Renewable diesel included in a renewable diesel mixture	6		$1.00	0
7	Qualified agri-biodiesel production	7		$ .10	*
8	Add lines 1 through 7. Include this amount in your income for 2013 (see instructions)	8			549
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	9			3,188
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 1l	10			3,552
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 1l	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.

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

▶ **Attach to your tax return.**

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

OMB No. 1545-1924

2013

Attachment Sequence No. **141**

Name(s) shown on return

Total Forms Filed = 3,552

Identifying number

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

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

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1		$1.00	*
2	Agri-biodiesel	2		$1.00	*
3	Renewable diesel	3		$1.00	0
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		$1.00	0
5	Agri-biodiesel included in a biodiesel mixture	5		$1.00	0
6	Renewable diesel included in a renewable diesel mixture	6		$1.00	0
7	Qualified agri-biodiesel production	7		$ .10	*
8	Add lines 1 through 7. Include this amount in your income for 2013 (see instructions)	8			533
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	9			9,830
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 1l	10			10,363
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 1l	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.

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**

▶ **Information about Form 8880 and its instructions is at *www.irs.gov/form8880*.**

OMB No. 1545-0074

2013

Attachment Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 7,951,018

Your social security number

You **cannot** take this credit if **either** of the following applies.

CAUTION

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than $29,500 ($44,250 if head of household; $59,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1996, **(b)** is claimed as a dependent on someone else's 2013 tax return, or **(c)** was a **student** (see instructions).

			(a) You	(b) Your spouse
1	Traditional and Roth IRA contributions for 2013. **Do not** include rollover contributions	1	657,052	255,558
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2013 (see instructions)	2	6,264,875	1,073,576
3	Add lines 1 and 2	3	6,681,954	1,266,064
4	Certain distributions received **after** 2010 and **before** the due date (including extensions) of your 2013 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	237,355	107,302
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	6,667,741	1,252,692
6	In each column, enter the **smaller** of line 5 or $2,000	6	6,667,741	1,252,692
7	Add the amounts on line 6. If zero, **stop;** you cannot take this credit			7 7,502,758
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	8	7,502,758	
9	Enter the applicable decimal amount shown below:			9 X .

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9—		
---	$17,750	.5	.5	.5
$17,750	$19,250	.5	.5	.2
$19,250	$26,625	.5	.5	.1
$26,625	$28,875	.5	.2	.1
$28,875	$29,500	.5	.1	.1
$29,500	$35,500	.5	.1	.0
$35,500	$38,500	.2	.1	.0
$38,500	$44,250	.1	.1	.0
$44,250	$59,000	.1	.0	.0
$59,000	---	.0	.0	.0

Note: *If line 9 is zero,* ***stop;*** *you cannot take this credit.*

10	Multiply line 7 by line 9	10	7,483,323
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	7,433,160
12	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47	12	7,411,730

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**

▶ **Information about Form 8880 and its instructions is at *www.irs.gov/form8880*.**

OMB No. 1545-0074

2013

Attachment Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 7,951,018

Your social security number

You **cannot** take this credit if **either** of the following applies.

CAUTION

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than $29,500 ($44,250 if head of household; $59,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1996, **(b)** is claimed as a dependent on someone else's 2013 tax return, or **(c)** was a **student** (see instructions).

			(a) You	(b) Your spouse
1	Traditional and Roth IRA contributions for 2013. **Do not** include rollover contributions	1	2,051,084	922,463
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2013 (see instructions)	2	9,486,885	1,924,274
3	Add lines 1 and 2	3	11,537,969	2,846,737
4	Certain distributions received **after** 2010 and **before** the due date (including extensions) of your 2013 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	394,785	231,691
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	11,276,352	2,703,014
6	In each column, enter the **smaller** of line 5 or $2,000	6	7,374,437	1,578,284
7	Add the amounts on line 6. If zero, **stop;** you cannot take this credit			7 8,952,721
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	8	251,345,944	
9	Enter the applicable decimal amount shown below:			9 X .

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9—		
---	$17,750	.5	.5	.5
$17,750	$19,250	.5	.5	.2
$19,250	$26,625	.5	.5	.1
$26,625	$28,875	.5	.2	.1
$28,875	$29,500	.5	.1	.1
$29,500	$35,500	.5	.1	.0
$35,500	$38,500	.2	.1	.0
$38,500	$44,250	.1	.1	.0
$44,250	$59,000	.1	.0	.0
$59,000	---	.0	.0	.0

Note: *If line 9 is zero,* ***stop;*** *you cannot take this credit.*

10	Multiply line 7 by line 9	10	1,595,842
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	11,953,946
12	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47	12	1,316,999

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

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

Cat. No. 33394D Form **8880** (2013)

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **8885**

Department of the Treasury
Internal Revenue Service

Health Coverage Tax Credit

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

▶ **Information about Form 8885 and its instructions is at *www.irs.gov/form8885*.**

OMB No. 1545-0074

2013

Attachment Sequence No. **134**

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Total Forms Filed = 13,693

Recipient's social security number

Before you begin: See **Definitions and Special Rules** in the instructions.

CAUTION ***Do not*** *complete this form if you can be claimed as a dependent on someone else's 2013 tax return.*

Part I Complete This Part To See if You Are Eligible To Take This Credit

1 Check the boxes below for each month in 2013 that **all** of the following statements were **true** on the **first day** of that month.

- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension payee; or you were a qualified family member of an individual who fell under one of the categories listed above when he or she passed away or with whom you finalized a divorce.
- You and/or your family member(s) were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury–HCTC."
- You were **not** enrolled in Medicare Part A, B, or C, or you were enrolled in Medicare but your family member(s) qualified for the HCTC.
- You were **not** enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
- You were **not** enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).
- You were **not** imprisoned under federal, state, or local authority.
- Your employer **did not** pay 50% or more of the cost of coverage.
- You **did not** receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

☐ January	☐ February	☐ March	☐ April	☐ May	☐ June
☐ July	☐ August	☐ September	☐ October	☐ November	☐ December

Part II Health Coverage Tax Credit

2	Enter the total amount paid directly to your health plan for qualified health insurance coverage for the months checked on line 1 (see instructions). **Do not** include on line 2 any qualified health insurance premiums paid to "U.S. Treasury–HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, **do not** include any advance (monthly) payments or reimbursement credits you received as shown on Form 1099-H, box 1 . .	**2**	13,693
	CAUTION *You **must** attach the required documents listed in the instructions for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.*		
3	Enter the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1	**3**	*
4	Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit	**4**	13,693
5	**Health Coverage Tax Credit.** If you received an advance (monthly) payment in any month not checked on line 1, see the instructions for line 5 for more details. Otherwise, multiply the amount on line 4 by 72.5% (.725). Enter the result here and on Form 1040, line 71 (check box **c**); Form 1040NR, line 67 (check box **c**); Form 1040-SS, line 10; or Form 1040-PR, line 10	**5**	13,693

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

Cat. No. 34641D

Form **8885** (2013)

2013 Line Item Estimates—All figures are estimates based on samples,
Amounts of selected lines filed (in thousands of dollars)

Form **8885**

Department of the Treasury
Internal Revenue Service

Health Coverage Tax Credit

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

▶ **Information about Form 8885 and its instructions is at *www.irs.gov/form8885*.**

OMB No. 1545-0074

2013

Attachment Sequence No. **134**

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Total Forms Filed = 13,693

Recipient's social security number

Before you begin: See **Definitions and Special Rules** in the instructions.

CAUTION ***Do not*** *complete this form if you can be claimed as a dependent on someone else's 2013 tax return.*

Part I Complete This Part To See if You Are Eligible To Take This Credit

1 Check the boxes below for each month in 2013 that **all** of the following statements were **true** on the **first day** of that month.

- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension payee; or you were a qualified family member of an individual who fell under one of the categories listed above when he or she passed away or with whom you finalized a divorce.
- You and/or your family member(s) were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury–HCTC."
- You were **not** enrolled in Medicare Part A, B, or C, or you were enrolled in Medicare but your family member(s) qualified for the HCTC.
- You were **not** enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
- You were **not** enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).
- You were **not** imprisoned under federal, state, or local authority.
- Your employer **did not** pay 50% or more of the cost of coverage.
- You **did not** receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

☐ January	☐ February	☐ March	☐ April	☐ May	☐ June
☐ July	☐ August	☐ September	☐ October	☐ November	☐ December

Part II Health Coverage Tax Credit

2	Enter the total amount paid directly to your health plan for qualified health insurance coverage for the months checked on line 1 (see instructions). **Do not** include on line 2 any qualified health insurance premiums paid to "U.S. Treasury–HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, **do not** include any advance (monthly) payments or reimbursement credits you received as shown on Form 1099-H, box 1 . .	**2**	72,656
	CAUTION *You **must** attach the required documents listed in the instructions for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.*		
3	Enter the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1	**3**	*
4	Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit	**4**	72,114
5	**Health Coverage Tax Credit.** If you received an advance (monthly) payment in any month not checked on line 1, see the instructions for line 5 for more details. Otherwise, multiply the amount on line 4 by 72.5% (.725). Enter the result here and on Form 1040, line 71 (check box **c**); Form 1040NR, line 67 (check box **c**); Form 1040-SS, line 10; or Form 1040-PR, line 10	**5**	52,281

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

▶ **Information about Form 8889 and its separate instructions is available at *www.irs.gov/form8889*.**
▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2013

Attachment Sequence No. **53**

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

Total Forms Filed = 6,243,708

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I **HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2013 (see instructions) ▶		☐ Self-only ☐ Family	
2	HSA contributions you made for 2013 (or those made on your behalf), including those made from January 1, 2014, through April 15, 2014, that were for 2013. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)		2	1,234,977
3	If you were under age 55 at the end of 2013, and on the first day of **every** month during 2013, you were, or were considered, an eligible individual with the **same** coverage, enter $3,250 ($6,450 for family coverage). **All others,** see the instructions for the amount to enter		3	5,152,219
4	Enter the amount you and your employer contributed to your Archer MSAs for 2013 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2013, also include any amount contributed to your spouse's Archer MSAs		4	17,900
5	Subtract line 4 from line 3. If zero or less, enter -0-		5	5,150,787
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2013, see the instructions for the amount to enter		6	5,033,099
7	If you were age 55 or older at the end of 2013, married, and you or your spouse had family coverage under an HDHP at any time during 2013, enter your additional contribution amount (see instructions)		7	558,858
8	Add lines 6 and 7		8	5,039,964
9	Employer contributions made to your HSAs for 2013	9 4,348,737		
10	Qualified HSA funding distributions	10 33,613		
11	Add lines 9 and 10		11	4,358,553
12	Subtract line 11 from line 8. If zero or less, enter -0-		12	4,670,713
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25		13	1,194,511

Caution: *If line 2 is more than line 13, you may have to pay an additional tax (see instructions).*

Part II **HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2013 from all HSAs (see instructions)	14a	4,413,903
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	14b	92,077
c	Subtract line 14b from line 14a	14c	4,363,051
15	Unreimbursed qualified medical expenses (see instructions)	15	4,181,350
16	**Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	238,057
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ▶ ☐		
b	**Additional 20% tax** (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount	17b	216,090

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

Cat. No. 37621P

Form **8889** (2013)

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

▶ Information about Form 8889 and its separate instructions is available at *www.irs.gov/form8889.*
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074
2013
Attachment Sequence No. **53**

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

Total Forms Filed = 6,243,708

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I **HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2013 (see instructions) ▶				☐ Self-only ☐ Family
2	HSA contributions you made for 2013 (or those made on your behalf), including those made from January 1, 2014, through April 15, 2014, that were for 2013. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)			2	4,002,829
3	If you were under age 55 at the end of 2013, and on the first day of **every** month during 2013, you were, or were considered, an eligible individual with the **same** coverage, enter $3,250 ($6,450 for family coverage). **All others,** see the instructions for the amount to enter			3	27,133,951
4	Enter the amount you and your employer contributed to your Archer MSAs for 2013 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2013, also include any amount contributed to your spouse's Archer MSAs			4	45,045
5	Subtract line 4 from line 3. If zero or less, enter -0-			5	27,094,081
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2013, see the instructions for the amount to enter			6	25,958,002
7	If you were age 55 or older at the end of 2013, married, and you or your spouse had family coverage under an HDHP at any time during 2013, enter your additional contribution amount (see instructions)			7	574,498
8	Add lines 6 and 7			8	26,532,500
9	Employer contributions made to your HSAs for 2013	9	10,244,493		
10	Qualified HSA funding distributions	10	70,132		
11	Add lines 9 and 10			11	10,314,625
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	17,000,013
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25			13	3,716,404
	Caution: *If line 2 is more than line 13, you may have to pay an additional tax (see instructions).*				

Part II **HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2013 from all HSAs (see instructions)	14a	10,426,751
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	14b	193,809
c	Subtract line 14b from line 14a	14c	10,232,942
15	Unreimbursed qualified medical expenses (see instructions)	15	9,924,302
16	**Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	308,640
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ▶ ☐		
b	**Additional 20% tax** (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount	17b	54,943

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

Cat. No. 37621P

Form **8889** (2013)

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	*	
19	Qualified HSA funding distribution	19	*	
20	**Total income.** Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	20	7,144	
21	**Additional tax.** Multiply line 20 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount	21	*	

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	*	
19	Qualified HSA funding distribution	19	*	
20	**Total income.** Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	20	12,512	
21	**Additional tax.** Multiply line 20 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount	21	*	

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **8903**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

Domestic Production Activities Deduction

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

OMB No. 1545-1984

Attachment Sequence No. **143**

Name(s) as shown on return

Total Forms Filed = 882,607

Identifying number

	Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.		(a) Oil-related production activities	(b) All activities
1	Domestic production gross receipts (DPGR)	1	124,107	485,999
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	93,214	336,445
3	Enter deductions and losses allocable to DPGR (see instructions)	3	106,948	380,092
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4	6,023	68,176
5	Add lines 2 through 4	5	118,942	468,559
6	Subtract line 5 from line 1	6	101,895	437,398
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	20,158	321,206
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8		
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	9		
10a	**Oil-related qualified production activities income.** Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a	92,857	
b	**Qualified production activities income.** Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b		654,463
11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)	11		653,265
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22	12		645,779
13	Enter 9% of line 12	13		636,483
14a	Enter the smaller of line 10a or line 12	14a	76,654	
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b		72,461
15	Subtract line 14b from line 13	15		635,480
16	Form W-2 wages (see instructions)	16		307,520
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17		307,881
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18		
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19		
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20		583,597
21	Form W-2 wage limitation. Enter 50% of line 20	21		583,597
22	Enter the smaller of line 15 or line 21	22		580,944
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23		170,403
24	Expanded affiliated group allocation (see instructions)	24		*
25	**Domestic production activities deduction.** Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25		717,372

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

Form **8903**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

Domestic Production Activities Deduction

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

OMB No. 1545-1984

Attachment Sequence No. **143**

Name(s) as shown on return

Total Forms Filed = 882,607

Identifying number

	Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.		(a) Oil-related production activities		(b) All activities
1	Domestic production gross receipts (DPGR)	1	35,734,985		1,300,063,360
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	22,252,941		790,098,552
3	Enter deductions and losses allocable to DPGR (see instructions)	3	8,771,052		214,576,905
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4	773,711		62,096,929
5	Add lines 2 through 4	5	31,797,704		1,066,772,386
6	Subtract line 5 from line 1	6	3,937,280		233,290,974
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	2,301,722		68,262,410
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8			
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	9			
10a	**Oil-related qualified production activities income.** Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a	6,690,489		
b	**Qualified production activities income.** Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b			311,084,329
11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)			11	404,088,211
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22			12	122,717,231
13	Enter 9% of line 12			13	11,043,771
14a	Enter the smaller of line 10a or line 12	14a	4,869,222		
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%			14b	146,076
15	Subtract line 14b from line 13			15	10,896,132
16	Form W-2 wages (see instructions)			16	170,632,973
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)			17	102,091,696
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20			18	
19	Amount allocated to beneficiaries of the estate or trust (see instructions)			19	
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18			20	272,724,668
21	Form W-2 wage limitation. Enter 50% of line 20			21	136,362,468
22	Enter the smaller of line 15 or line 21.			22	10,235,355
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6			23	992,587
24	Expanded affiliated group allocation (see instructions)			24	*
25	**Domestic production activities deduction.** Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return			25	11,228,453

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **8910**

Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

▶ **Attach to your tax return.**

▶ **Information about Form 8910 and its separate instructions is at *www.irs.gov/form8910.***

OMB No. 1545-1998

2013

Attachment Sequence No. **152**

Name(s) shown on return: Total Forms Filed = 5,101

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**	4,095	*

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	**5**	%		%
6 Multiply line 4 by line 5	**6**			
7 Add columns (a) and (b) on line 6			**7**	*
8 Alternative motor vehicle credit from partnerships and S corporations			**8**	
9 **Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, line 1r			**9**	*

Part III Credit for Personal Use Part of Vehicle

10 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4	**10**		
11 Add columns (a) and (b) on line 10		**11**	4,096
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**	249
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**	4,999
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**	3,994

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **8910**

Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

▶ **Attach to your tax return.**

▶ **Information about Form 8910 and its separate instructions is at *www.irs.gov/form8910.***

OMB No. 1545-1998

2013

Attachment Sequence No. **152**

Name(s) shown on return: Total Forms Filed = 5,101

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**	20,114	*

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	**5**	%	%	
6 Multiply line 4 by line 5	**6**			
7 Add columns (a) and (b) on line 6			**7**	*
8 Alternative motor vehicle credit from partnerships and S corporations			**8**	
9 **Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, line 1r			**9**	*

Part III Credit for Personal Use Part of Vehicle

10 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4	**10**		
11 Add columns (a) and (b) on line 10		**11**	19,559
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**	7,887
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**	242,816
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**	12,568

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **8911**

Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

▶ Attach to your tax return.

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

OMB No. 1545-1981

2013

Attachment Sequence No. 151

Name(s) shown on return

Total Forms Filed = 15,842

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see **What's New** in the instructions)	1	15,826	

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

2	Business/investment use part (see instructions)	2	3,469	
3	Section 179 expense deduction (see instructions)	3	*	
4	Subtract line 3 from line 2	4		
5	Multiply line 4 by 30% (.30)	5		
6	Maximum business/investment use part of credit (see instructions)	6	3,479	
7	Enter the **smaller** of line 5 or line 6	7	2,486	
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations	8	19	
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	2,502	

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	14,822	
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	7,264	
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	13,827	
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	6,768	
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	13,389	
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	13,389	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2013)

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **8911**

Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

▶ **Attach to your tax return.**

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

OMB No. 1545-1981

2013

Attachment Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 15,842

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see **What's New** in the instructions)	1	63,917	

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

2	Business/investment use part (see instructions)	2	19,547	
3	Section 179 expense deduction (see instructions)	3	*	
4	Subtract line 3 from line 2	4		
5	Multiply line 4 by 30% (.30)	5		
6	Maximum business/investment use part of credit (see instructions)	6	102,575	
7	Enter the **smaller** of line 5 or line 6	7	1,737	
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations	8	68	
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	1,805	

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	7,072	
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	14,778	
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	417,062	
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	338,196	
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	81,745	
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	6,583	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2013)

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **8917**

Department of the Treasury
Internal Revenue Service

Tuition and Fees Deduction

▶ **Attach to Form 1040 or Form 1040A.**
▶ **Information about Form 8917 and its instructions is at *www.irs.gov/form8917*.**

OMB No. 1545-0074

2013

Attachment Sequence No. **60**

Name(s) shown on return

Total Forms Filed = 1,900,037

Your social security number

CAUTION

*You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the **same student** for the same tax year.*

Before you begin:

✔ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.

✔ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2013 Form 1040 instructions for line 36.

1	**(a)** Student's name (as shown on page 1 of your tax return) First name Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Adjusted qualified expenses (see instructions)	
	Student 1		1,895,107	
	Student 2		64,921	
	Student 3 Student 4		*	*

2	Add the amounts on line 1, column (c), and enter the total	2	1,895,107	
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	3		
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, **or** • Form 1040A, lines 16 through 18	4		
5	Subtract line 4 from line 3.* If the result is more than $80,000 ($160,000 if married filing jointly), **stop**; you cannot take the deduction for tuition and fees	5	1,891,065	
	*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see *Effect of the Amount of Your Income on the Amount of Your Deduction* in Pub. 970, chapter 6, to figure the amount to enter on line 5.			
6	**Tuition and fees deduction.** Is the amount on line 5 more than $65,000 ($130,000 if married filing jointly)? ☐ **Yes.** Enter the smaller of line 2, or $2,000. ☐ **No.** Enter the smaller of line 2, or $4,000.	6	1,892,785	

Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **8917**

Department of the Treasury
Internal Revenue Service

Tuition and Fees Deduction

▶ **Attach to Form 1040 or Form 1040A.**
▶ **Information about Form 8917 and its instructions is at *www.irs.gov/form8917*.**

OMB No. 1545-0074

2013

Attachment Sequence No. **60**

Name(s) shown on return

Total Forms Filed = 1,900,037

Your social security number

*You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the **same student** for the same tax year.*

Before you begin: ✔ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.

✔ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2013 Form 1040 instructions for line 36.

1	**(a)** Student's name (as shown on page 1 of your tax return) First name Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Adjusted qualified expenses (see instructions)	
	Student 1		11,621,058	
	Student 2		208,019	
	Student 3 Student 4		*	*

2	Add the amounts on line 1, column (c), and enter the total	2	11,830,362	
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	3		
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, **or** • Form 1040A, lines 16 through 18	4		
5	Subtract line 4 from line 3.* If the result is more than $80,000 ($160,000 if married filing jointly), **stop**; you cannot take the deduction for tuition and fees	5	113,334,312	
6	**Tuition and fees deduction.** Is the amount on line 5 more than $65,000 ($130,000 if married filing jointly)? ☐ **Yes.** Enter the smaller of line 2, or $2,000. ☐ **No.** Enter the smaller of line 2, or $4,000.	6	4,340,736	

*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see *Effect of the Amount of Your Income on the Amount of Your Deduction* in Pub. 970, chapter 6, to figure the amount to enter on line 5.

Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.

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

Cat. No. 37728P

Form **8917** (2013)

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **8936**

Department of the Treasury
Internal Revenue Service

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**

Name(s) shown on return

Total Forms Filed = 44,719

Identifying number

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**	3,298	
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations	**13**	414	
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**	3,711	

Note. Complete Part III to figure any credit for the personal use part of the vehicle.

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **8936**

Department of the Treasury
Internal Revenue Service

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**

Name(s) shown on return

Total Forms Filed = 44,719

Identifying number

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	15,097	
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations	13	2,109	
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	17,206	

Note. Complete Part III to figure any credit for the personal use part of the vehicle.

Part III Credit for Personal Use Part of Vehicle

			(a) Vehicle 1		(b) Vehicle 2	
15	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and enter this amount on line 18	15				
16	Multiply line 15 by 10% (.10)	16				
17	Maximum credit per vehicle. If you skipped Part II, enter $2,500. If you completed Part II, subtract line 11 from line 10	17				
18	If the vehicle is a two- or three-wheeled vehicle, enter the **smaller** of line 16 or line 17	18				
19	Add columns (a) and (b) on line 18			19	43,381	
20	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44			20		
21	Personal credits from Form 1040 or 1040NR (see instructions)			21	19,629	
22	Subtract line 21 from line 20			22	44,326	
23	**Personal use part of credit.** Enter the **smaller** of line 19 or line 22 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box **c** on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions			23	43,009	

Part III Credit for Personal Use Part of Vehicle

			(a) Vehicle 1		(b) Vehicle 2	
15	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and enter this amount on line 18	15				
16	Multiply line 15 by 10% (.10)	16				
17	Maximum credit per vehicle. If you skipped Part II, enter $2,500. If you completed Part II, subtract line 11 from line 10	17				
18	If the vehicle is a two- or three-wheeled vehicle, enter the **smaller** of line 16 or line 17	18				
19	Add columns (a) and (b) on line 18			19	253,328	
20	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44			20		
21	Personal credits from Form 1040 or 1040NR (see instructions)			21	99,088	
22	Subtract line 21 from line 20			22	6,237,603	
23	**Personal use part of credit.** Enter the **smaller** of line 19 or line 22 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box **c** on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions			23	231,050	

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

▶ **Attach to your tax return.**

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

OMB No. 1545-2198

2013

Attachment Sequence No. **63**

Name(s) shown on return

Total Forms Filed = 24,156

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		
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		
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		
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	21,786	
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	21,785	
6	Enter the **smaller** of line 4 or line 5	6	21,785	
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	21,486	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	21,486	
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	21,455	
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	*	
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	21,786	
12	Enter the **smaller** of line 9 or line 11	12	21,455	
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		
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		
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	2,046	
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	23,228	
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		

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

▶ **Attach to your tax return.**

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

OMB No. 1545-2198

2013

Attachment Sequence No. **63**

Name(s) shown on return

Total Forms Filed = 24,156

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		
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		
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		
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	286,795	
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	371,158	
6	Enter the **smaller** of line 4 or line 5	6	253,246	
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	88,632	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	86,251	
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	47,296	
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	*	
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	286,572	
12	Enter the **smaller** of line 9 or line 11	12	47,296	
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		
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		
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	3,134	
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	50,430 50,430	
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		

2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

▶ If any line does not apply to you, leave it blank. See separate instructions.
▶ Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
▶ Information about Form 8959 and its instructions is at *www.irs.gov/form8959.*

OMB No. 1545-0074

2013

Attachment Sequence No. 71

Name(s) shown on Form 1040

Total Forms Filed = 3,335,101

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	3,157,804		
2	Unreported tips from Form 4137, line 6	2	*		
3	Wages from Form 8919, line 6	3	2,547		
4	Add lines 1 through 3	4	3,157,807		
5	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying widow(er) $200,000	5	3,311,587		
6	Subtract line 5 from line 4. If the result is zero or less, enter -0-			6	2,396,906
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II			7	2,395,832

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8	926,562		
9	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying widow(er) $200,000	9	3,146,435		
10	Enter the amount from line 4	10			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	909,158		
12	Subtract line 11 from line 8. If the result is zero or less, enter -0-			12	837,376
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III			13	838,283

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14	1,845		
15	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying widow(er) $200,000	15	3,049,429		
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	521
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV			17	521

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Form 1040, line 60, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18	2,815,530

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	3,149,939		
20	Enter the amount from line 1	20			
21	Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages	21	3,157,089		
22	Subtract line 21 from line 19. This is your Additional Medicare Tax withholding on Medicare wages			22	2,474,309
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	321
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 62 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)			24	2,474,538

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

Cat. No. 59475X

Form **8959** (2013)

2013 Line Item Estimates—All figures are estimates based on samples,
Amounts of selected lines filed (in thousands of dollars)

Form **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

▶ If any line does not apply to you, leave it blank. See separate instructions.
▶ Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
▶ Information about Form 8959 and its instructions is at *www.irs.gov/form8959.*

OMB No. 1545-0074

2013

Attachment Sequence No. **71**

Name(s) shown on Form 1040

Total Forms Filed = 3,335,101

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	1,245,999,406		
2	Unreported tips from Form 4137, line 6	2	*		
3	Wages from Form 8919, line 6	3	50,350		
4	Add lines 1 through 3	4	1,246,055,732		
5	Enter the following amount for your filing status: Married filing jointly . . . $250,000 Married filing separately . . . $125,000 Single, Head of household, or Qualifying widow(er) $200,000	5	791,846,761		
6	Subtract line 5 from line 4. If the result is zero or less, enter -0-			6	556,564,281
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II			7	5,009,085

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8	211,964,493		
9	Enter the following amount for your filing status: Married filing jointly . . . $250,000 Married filing separately . . . $125,000 Single, Head of household, or Qualifying widow(er) $200,000	9	752,946,296		
10	Enter the amount from line 4	10			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	105,427,035		
12	Subtract line 11 from line 8. If the result is zero or less, enter -0-			12	140,267,726
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III			13	1,262,411

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14	549,606		
15	Enter the following amount for your filing status: Married filing jointly . . . $250,000 Married filing separately . . . $125,000 Single, Head of household, or Qualifying widow(er) $200,000	15	729,791,235		
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	198,550
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV			17	1,787

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Form 1040, line 60, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18	6,273,283

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	22,829,554		
20	Enter the amount from line 1	20			
21	Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages	21	18,067,002		
22	Subtract line 21 from line 19. This is your Additional Medicare Tax withholding on Medicare wages			22	4,859,963
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	2,260
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 62 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)			24	4,862,222

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

Cat. No. 59475X

Form **8959** (2013)

2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **8960**

Department of the Treasury
Internal Revenue Service (99)

Net Investment Income Tax—Individuals, Estates, and Trusts

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8960 and its separate instructions is at *www.irs.gov/form8960.*

OMB No. 1545-2227

2013

Attachment Sequence No. 72

Name(s) shown on Form 1040 or Form 1041

Total Forms Filed = 3,166,773

Your social security number or EIN

Part I Investment Income

☐ Section 6013(g) election (see instructions) Boxes Checked = 1,235

☐ Regulations section 1.1411-10(g) election (see instructions) Boxes Checked = 12,912

1	Taxable interest (Form 1040, line 8a; or Form 1041, line 1)			1	2,902,963
2	Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)			2	2,488,400
3	Annuities from nonqualified plans (see instructions)			3	52,823
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5)	4a	1,725,606		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	1,083,558		
c	Combine lines 4a and 4b			4c	1,206,851
5a	Net gain or loss from disposition of property from Form 1040, combine lines 13 and 14; or from Form 1041, combine lines 4 and 7	5a	2,420,119		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	278,976		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	7,440		
d	Combine lines 5a through 5c			5d	2,370,680
6	Changes to investment income for certain CFCs and PFICs (see instructions)			6	5,107
7	Other modifications to investment income (see instructions)			7	92,037
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	3,154,036

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	484,990		
b	State income tax (see instructions)	9b	2,286,310		
c	Miscellaneous investment expenses (see instructions)	9c	444,261		
d	Add lines 9a, 9b, and 9c			9d	2,438,232
10	Additional modifications (see instructions)			10	105,311
11	Total deductions and modifications. Add lines 9d and 10			11	2,450,938

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13–17. Estates and trusts complete lines 18a–21. If zero or less, enter -0-			12	3,132,696
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	3,166,496		
14	Threshold based on filing status (see instructions)	14	3,166,773		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	3,108,393		
16	Enter the smaller of line 12 or line 15			16	3,097,837
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and on Form 1040, line 60			17	3,090,498
	Estates and Trusts:				
18a	Net investment income (line 12 above)	18a			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b			
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions)	18c			
19a	Adjusted gross income (see instructions)	19a			
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b			
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c			
20	Enter the smaller of line 18c or line 19c			20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and on Form 1041, Schedule G, line 4			21	

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

Cat. No. 59474M

Form **8960** (2013)

2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form **8960**

Department of the Treasury
Internal Revenue Service (99)

Net Investment Income Tax—Individuals, Estates, and Trusts

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8960 and its separate instructions is at *www.irs.gov/form8960.*

OMB No. 1545-2227

2013

Attachment Sequence No. 72

Name(s) shown on Form 1040 or Form 1041

Total Forms Filed = 3,166,773

Your social security number or EIN

Part I Investment Income

☐ Section 6013(g) election (see instructions)

☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (Form 1040, line 8a; or Form 1041, line 1)			1	49,974,741
2	Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)			2	112,872,506
3	Annuities from nonqualified plans (see instructions)			3	2,162,866
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5)	4a	459,984,788		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-375,566,650		
c	Combine lines 4a and 4b			4c	84,418,139
5a	Net gain or loss from disposition of property from Form 1040, combine lines 13 and 14; or from Form 1041, combine lines 4 and 7	5a	366,860,385		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	-47,123,037		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	-7,960,214		
d	Combine lines 5a through 5c			5d	311,777,134
6	Changes to investment income for certain CFCs and PFICs (see instructions)			6	378,090
7	Other modifications to investment income (see instructions)			7	-4,025,416
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	557,558,059

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	9,692,139		
b	State income tax (see instructions)	9b	30,750,236		
c	Miscellaneous investment expenses (see instructions)	9c	13,585,575		
d	Add lines 9a, 9b, and 9c			9d	54,027,950
10	Additional modifications (see instructions)			10	295,276
11	Total deductions and modifications. Add lines 9d and 10			11	54,323,226

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13–17. Estates and trusts complete lines 18a–21. If zero or less, enter -0-			12	504,338,704
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	2,104,592,445		
14	Threshold based on filing status (see instructions)	14	750,790,324		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	1,362,752,960		
16	Enter the smaller of line 12 or line 15			16	433,968,733
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and on Form 1040, line 60			17	16,490,817
	Estates and Trusts:				
18a	Net investment income (line 12 above)	18a			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b			
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions)	18c			
19a	Adjusted gross income (see instructions)	19a			
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b			
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c			
20	Enter the smaller of line 18c or line 19c			20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and on Form 1041, Schedule G, line 4			21	

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

Cat. No. 59474M

Form **8960** (2013)