Individual Income Tax Returns Line Item Estimates, 2013

Publication 4801  (Rev. 8-2015)

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

Statistics of Income—2013
Individual Income Tax Returns Line Item Estimates
Internal Revenue Service
Washington, D.C.
<table>
<thead>
<tr>
<th>Contents</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013 Totals for Forms and Schedules</td>
<td>7</td>
</tr>
<tr>
<td>Limitations and Guidelines</td>
<td>9</td>
</tr>
<tr>
<td>Description of the Sample</td>
<td>11</td>
</tr>
<tr>
<td>Line Item Estimates, by Individual Income Tax Form and Schedule</td>
<td>13</td>
</tr>
<tr>
<td>All Returns filed Returns</td>
<td>14</td>
</tr>
<tr>
<td>Amount</td>
<td>15</td>
</tr>
<tr>
<td>Form 1040 only Returns</td>
<td>18</td>
</tr>
<tr>
<td>Amount</td>
<td>19</td>
</tr>
<tr>
<td>Electronically filed returns Returns</td>
<td>22</td>
</tr>
<tr>
<td>Amount</td>
<td>23</td>
</tr>
<tr>
<td>Form 1040A Returns</td>
<td>26</td>
</tr>
<tr>
<td>Amount</td>
<td>27</td>
</tr>
<tr>
<td>Form 1040EZ Returns</td>
<td>30</td>
</tr>
<tr>
<td>Amount</td>
<td>31</td>
</tr>
<tr>
<td>Schedule A, Itemized Deductions Returns</td>
<td>32</td>
</tr>
<tr>
<td>Amount</td>
<td>33</td>
</tr>
<tr>
<td>Schedule B, Interest and Ordinary Dividends Returns</td>
<td>34</td>
</tr>
<tr>
<td>Amount</td>
<td>35</td>
</tr>
<tr>
<td>Schedule C, Profit or Loss From Business (Sole Proprietorship)</td>
<td>36</td>
</tr>
<tr>
<td>Amount</td>
<td>37</td>
</tr>
<tr>
<td>Schedule C-EZ, Net Profit From Business (Sole Proprietorship)</td>
<td>40</td>
</tr>
<tr>
<td>Amount</td>
<td>41</td>
</tr>
<tr>
<td>Schedule D, Capital Gains and Losses</td>
<td>42</td>
</tr>
<tr>
<td>Amount</td>
<td>43</td>
</tr>
<tr>
<td>Schedule E, Supplemental Income and Loss Returns</td>
<td>46</td>
</tr>
<tr>
<td>Amount</td>
<td>47</td>
</tr>
<tr>
<td>Schedule EIC, Earned Income Credit Returns</td>
<td>50</td>
</tr>
<tr>
<td>Amount</td>
<td>51</td>
</tr>
<tr>
<td>Schedule F, Profit or Loss From Farming Returns</td>
<td>52</td>
</tr>
<tr>
<td>Amount</td>
<td>53</td>
</tr>
<tr>
<td>Schedule R, Credit for the Elderly or Disabled Returns</td>
<td>56</td>
</tr>
<tr>
<td>Amount</td>
<td>57</td>
</tr>
<tr>
<td>Schedule SE, Self-Employment Tax Returns</td>
<td>60</td>
</tr>
<tr>
<td>Amount</td>
<td>61</td>
</tr>
<tr>
<td>Schedule 8812, Child Tax Credit Returns</td>
<td>64</td>
</tr>
<tr>
<td>Amount</td>
<td>65</td>
</tr>
<tr>
<td>Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment) Returns</td>
<td>68</td>
</tr>
<tr>
<td>Amount</td>
<td>69</td>
</tr>
<tr>
<td>Form 2106, Employee Business Expenses Returns</td>
<td>70</td>
</tr>
<tr>
<td>Amount</td>
<td>71</td>
</tr>
<tr>
<td>Form 2106-EZ, Unreimbursed Employee Business Expenses Returns</td>
<td>74</td>
</tr>
<tr>
<td>Amount</td>
<td>75</td>
</tr>
<tr>
<td>Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains Returns</td>
<td>76</td>
</tr>
<tr>
<td>Amount</td>
<td>77</td>
</tr>
<tr>
<td>Form 2441, Child and Dependent Care Expenses Returns</td>
<td>78</td>
</tr>
<tr>
<td>Amount</td>
<td>79</td>
</tr>
<tr>
<td>Form 3468, Investment Credit Returns</td>
<td>82</td>
</tr>
<tr>
<td>Amount</td>
<td>83</td>
</tr>
<tr>
<td>Form 3800, General Business Credit Returns</td>
<td>88</td>
</tr>
<tr>
<td>Amount</td>
<td>89</td>
</tr>
<tr>
<td>Form</td>
<td>Description</td>
</tr>
<tr>
<td>------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>3903</td>
<td>Moving Expenses</td>
</tr>
<tr>
<td>4136</td>
<td>Credit for Federal Tax Paid on Fuels</td>
</tr>
<tr>
<td>4562</td>
<td>Depreciation and Amortization (Including Information on Listed Property)</td>
</tr>
<tr>
<td>4684</td>
<td>Casualties and Thefts</td>
</tr>
<tr>
<td>4797</td>
<td>Sales of Business Property</td>
</tr>
<tr>
<td>4835</td>
<td>Farm Rental Income and Expenses</td>
</tr>
<tr>
<td>4952</td>
<td>Investment Interest Expense Deduction</td>
</tr>
<tr>
<td>4972</td>
<td>Tax on Lump-Sum Distributions</td>
</tr>
<tr>
<td>5329</td>
<td>Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts</td>
</tr>
<tr>
<td>5405</td>
<td>Repayment of the First-Time Homebuyer Credit</td>
</tr>
<tr>
<td>5695</td>
<td>Residential Energy Credits</td>
</tr>
<tr>
<td>5884</td>
<td>Work Opportunity Credit</td>
</tr>
<tr>
<td>6251</td>
<td>Alternative Minimum Tax—Individuals</td>
</tr>
<tr>
<td>6252</td>
<td>Installment Sale Income</td>
</tr>
<tr>
<td>6781</td>
<td>Gains and Losses From Section 1256 Contracts and Straddles</td>
</tr>
<tr>
<td>8283</td>
<td>Noncash Charitable Contributions</td>
</tr>
<tr>
<td>8396</td>
<td>Mortgage Interest Credit</td>
</tr>
<tr>
<td>8582</td>
<td>Passive Activity Loss Limitations</td>
</tr>
<tr>
<td>8586</td>
<td>Low-Income Housing Credit</td>
</tr>
<tr>
<td>8606</td>
<td>Nondeductible IRAs</td>
</tr>
<tr>
<td>8615</td>
<td>Tax for Certain Children Who Have Unearned Income</td>
</tr>
<tr>
<td>8617</td>
<td>Low-Income Housing Credit</td>
</tr>
<tr>
<td>8801</td>
<td>Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts</td>
</tr>
<tr>
<td>8814</td>
<td>Parents’ Election To Report Child’s Interest and Dividends</td>
</tr>
<tr>
<td>8824</td>
<td>Like-Kind Exchanges</td>
</tr>
<tr>
<td>8829</td>
<td>Expenses for Business Use of Your Home</td>
</tr>
<tr>
<td>8834</td>
<td>Qualified Electric Vehicle Credit</td>
</tr>
<tr>
<td>8835</td>
<td>Renewable Electricity, Refined Coal, and Indian Coal Production Credit</td>
</tr>
<tr>
<td>Contents</td>
<td>Page</td>
</tr>
<tr>
<td>------------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>Form 8839, Qualified Adoption Expenses</td>
<td>180</td>
</tr>
<tr>
<td>Returns</td>
<td>181</td>
</tr>
<tr>
<td>Form 8844, Empowerment Zone Employment Credit Returns</td>
<td>184</td>
</tr>
<tr>
<td>Amount</td>
<td>185</td>
</tr>
<tr>
<td>Form 8846, Credit for Employer Social Security and Medicare Taxes Paid</td>
<td>186</td>
</tr>
<tr>
<td>on Certain Employee Tips Returns</td>
<td>187</td>
</tr>
<tr>
<td>Form 8853, Archer MSAs and Long-Term Care</td>
<td>188</td>
</tr>
<tr>
<td>Insurance Contracts Returns</td>
<td>189</td>
</tr>
<tr>
<td>Form 8863, Education Credits (American Opportunity and Lifetime</td>
<td>192</td>
</tr>
<tr>
<td>Learning Credits)</td>
<td>193</td>
</tr>
<tr>
<td>Returns</td>
<td></td>
</tr>
<tr>
<td>Form 8864, Biodiesel and Renewable Diesel Fuels Credit</td>
<td>196</td>
</tr>
<tr>
<td>Returns</td>
<td>197</td>
</tr>
<tr>
<td>Form 8880, Credit for Qualified Retirement Savings</td>
<td>198</td>
</tr>
<tr>
<td>Contributions</td>
<td>199</td>
</tr>
<tr>
<td>Returns</td>
<td></td>
</tr>
<tr>
<td>Form 8885, Health Coverage Tax Credit</td>
<td>200</td>
</tr>
<tr>
<td>Returns</td>
<td>201</td>
</tr>
<tr>
<td>Form 8889, Health Savings Accounts (HSAs)</td>
<td>202</td>
</tr>
<tr>
<td>Returns</td>
<td>203</td>
</tr>
<tr>
<td>Form 8903, Domestic Production Activities Deduction</td>
<td>206</td>
</tr>
<tr>
<td>Returns</td>
<td>207</td>
</tr>
<tr>
<td>Form 8910, Alternative Motor Vehicle Credit</td>
<td>208</td>
</tr>
<tr>
<td>Returns</td>
<td>209</td>
</tr>
<tr>
<td>Form 8911, Alternative Fuel Vehicle Refueling Property Credit</td>
<td>210</td>
</tr>
<tr>
<td>Returns</td>
<td>211</td>
</tr>
<tr>
<td>Form 8917, Tuition and Fees Deduction</td>
<td>212</td>
</tr>
<tr>
<td>Returns</td>
<td>213</td>
</tr>
<tr>
<td>Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit</td>
<td>214</td>
</tr>
<tr>
<td>Returns</td>
<td>215</td>
</tr>
<tr>
<td>Form 8941, Credit for Small Employer Health Insurance Premiums</td>
<td>218</td>
</tr>
<tr>
<td>Returns</td>
<td>219</td>
</tr>
<tr>
<td>Form 8959, Additional Medicare Tax</td>
<td>220</td>
</tr>
<tr>
<td>Amount</td>
<td>221</td>
</tr>
<tr>
<td>Form 8960, Net Investment Income Tax—Individuals, Estates, Trusts</td>
<td>222</td>
</tr>
<tr>
<td>Returns</td>
<td>223</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Form Description</th>
<th>Total Filed</th>
<th>Electronically Filed</th>
</tr>
</thead>
<tbody>
<tr>
<td>All returns filed</td>
<td>147,351,299</td>
<td>125,317,979</td>
</tr>
<tr>
<td>Form 1040</td>
<td>84,654,613</td>
<td>69,350,524</td>
</tr>
<tr>
<td>Form 1040A</td>
<td>39,406,366</td>
<td>35,890,253</td>
</tr>
<tr>
<td>Form 1040EZ</td>
<td>23,290,320</td>
<td>20,077,203</td>
</tr>
<tr>
<td>Schedule A, Itemized Deductions</td>
<td>44,848,004</td>
<td>38,775,110</td>
</tr>
<tr>
<td>Schedule B, Interest and Ordinary Dividends</td>
<td>18,933,401</td>
<td>15,670,590</td>
</tr>
<tr>
<td>Schedule C, Profit or Loss From Business (Sole Proprietorship)</td>
<td>26,745,953</td>
<td>21,914,123</td>
</tr>
<tr>
<td>Schedule C-EZ, Net Profit From Business (Sole Proprietorship)</td>
<td>4,814,832</td>
<td>3,944,557</td>
</tr>
<tr>
<td>Schedule D, Capital Gains and Losses</td>
<td>21,114,809</td>
<td>18,112,312</td>
</tr>
<tr>
<td>Schedule E, Supplemental Income and Loss</td>
<td>19,476,639</td>
<td>16,667,245</td>
</tr>
<tr>
<td>Schedule EIC, Earned Income Credit</td>
<td>21,566,176</td>
<td>20,109,894</td>
</tr>
<tr>
<td>Schedule F, Profit or Loss From Farming</td>
<td>1,890,724</td>
<td>1,664,326</td>
</tr>
<tr>
<td>Schedule R, Credit for the Elderly or Disabled</td>
<td>86,504</td>
<td>64,851</td>
</tr>
<tr>
<td>Schedule SE, Self-Employment Tax</td>
<td>20,406,411</td>
<td>16,785,757</td>
</tr>
<tr>
<td>Schedule 8812, Child Tax Credit</td>
<td>20,860,704</td>
<td>18,942,465</td>
</tr>
<tr>
<td>Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)</td>
<td>453,257</td>
<td>379,841</td>
</tr>
<tr>
<td>Form 2106, Employee Business Expenses</td>
<td>8,552,245</td>
<td>7,465,735</td>
</tr>
<tr>
<td>Form 2106-EZ, Notice to Shareholders of Unreimbursed Employee Business Expenses</td>
<td>4,069,466</td>
<td>3,633,137</td>
</tr>
<tr>
<td>Form 2439, Undistributed Long-Term Capital Gains</td>
<td>6,797</td>
<td>6,517</td>
</tr>
<tr>
<td>Form 2441, Child and Dependent Care Expenses</td>
<td>7,127,773</td>
<td>6,628,143</td>
</tr>
<tr>
<td>Form 3468, Investment Credit</td>
<td>11,713</td>
<td>8,785</td>
</tr>
<tr>
<td>Form 3800, General Business Credit</td>
<td>696,444</td>
<td>607,780</td>
</tr>
<tr>
<td>Form 3903, Moving Expenses</td>
<td>1,271,809</td>
<td>1,167,524</td>
</tr>
<tr>
<td>Form 4136, Credit for Federal Tax Paid on Fuels</td>
<td>351,572</td>
<td>315,732</td>
</tr>
<tr>
<td>Form 4562, Depreciation and Amortization (Including Information on Listed Property)</td>
<td>12,014,064</td>
<td>10,480,443</td>
</tr>
<tr>
<td>Form 4684, Casualties and Thefts</td>
<td>276,271</td>
<td>238,417</td>
</tr>
<tr>
<td>Form 4797, Sales of Business Property</td>
<td>3,297,550</td>
<td>2,875,192</td>
</tr>
<tr>
<td>Form 4835, Farm Rental Income and Expenses</td>
<td>551,012</td>
<td>478,867</td>
</tr>
<tr>
<td>Form 4952, Investment Interest Expense Deduction</td>
<td>1,937,965</td>
<td>1,664,177</td>
</tr>
<tr>
<td>Form 4972, Tax on Lump-Sum Distributions</td>
<td>7,449</td>
<td>2,618</td>
</tr>
<tr>
<td>Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts</td>
<td>2,381,823</td>
<td>2,089,120</td>
</tr>
<tr>
<td>Form 5405, Repayment of the First-Time Homebuyer Credit</td>
<td>202,578</td>
<td>177,387</td>
</tr>
<tr>
<td>Form 5695, Residential Energy Credits</td>
<td>3,204,618</td>
<td>2,858,494</td>
</tr>
<tr>
<td>Form 5884, Work Opportunity Credit</td>
<td>36,268</td>
<td>30,994</td>
</tr>
<tr>
<td>Form Number</td>
<td>Description</td>
<td>2013 Estimate</td>
</tr>
<tr>
<td>-------------</td>
<td>-----------------------------------------------------------------------------</td>
<td>---------------</td>
</tr>
<tr>
<td>6251</td>
<td>Alternative Minimum Tax—Individuals</td>
<td>9,705,282</td>
</tr>
<tr>
<td>6252</td>
<td>Installment Sale Income</td>
<td>609,520</td>
</tr>
<tr>
<td>6255</td>
<td>Gains and Losses From Section 1256 Contracts and Straddles</td>
<td>577,582</td>
</tr>
<tr>
<td>6283</td>
<td>Noncash Charitable Contributions</td>
<td>7,712,910</td>
</tr>
<tr>
<td>8396</td>
<td>Mortgage Interest Credit</td>
<td>64,383</td>
</tr>
<tr>
<td>8522</td>
<td>Passive Activity Loss Limitations</td>
<td>7,324,497</td>
</tr>
<tr>
<td>8586</td>
<td>Low-Income Housing Credit</td>
<td>19,890</td>
</tr>
<tr>
<td>8606</td>
<td>Nondeductible IRAs</td>
<td>2,249,177</td>
</tr>
<tr>
<td>615</td>
<td>Tax for Certain Children Who Have Unearned Income</td>
<td>372,194</td>
</tr>
<tr>
<td>8801</td>
<td>Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts</td>
<td>1,101,638</td>
</tr>
<tr>
<td>8814</td>
<td>Parents’ Election To Report Child’s Interest and Dividends</td>
<td>77,599</td>
</tr>
<tr>
<td>8824</td>
<td>Like-Kind Exchanges</td>
<td>235,374</td>
</tr>
<tr>
<td>8829</td>
<td>Expenses for Business Use of Your Home</td>
<td>3,393,318</td>
</tr>
<tr>
<td>8834</td>
<td>Qualified Electric Vehicle Credit</td>
<td>610</td>
</tr>
<tr>
<td>8835</td>
<td>Renewable Electricity, Refined Coal, and Indian Coal Production Credit</td>
<td>766</td>
</tr>
<tr>
<td>8839</td>
<td>Qualified Adoption Expenses</td>
<td>65,775</td>
</tr>
<tr>
<td>8844</td>
<td>Empowerment Zone Employment Credit</td>
<td>17,379</td>
</tr>
<tr>
<td>8846</td>
<td>Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips</td>
<td>24,770</td>
</tr>
<tr>
<td>8853</td>
<td>Archer MSAs and Long-Term Care Insurance Contracts</td>
<td>119,251</td>
</tr>
<tr>
<td>8863</td>
<td>Education Credits (American Opportunity and Lifetime Learning Credits)</td>
<td>12,978,109</td>
</tr>
<tr>
<td>8864</td>
<td>Biodiesel and Renewable Diesel Fuels Credit</td>
<td>3,552</td>
</tr>
<tr>
<td>8880</td>
<td>Credit for Qualified Retirement Savings Contributions</td>
<td>7,951,018</td>
</tr>
<tr>
<td>8885</td>
<td>Health Coverage Tax Credit</td>
<td>13,693</td>
</tr>
<tr>
<td>8889</td>
<td>Health Savings Accounts (HSAs)</td>
<td>6,243,708</td>
</tr>
<tr>
<td>8903</td>
<td>Domestic Production Activities Deduction</td>
<td>882,607</td>
</tr>
<tr>
<td>8910</td>
<td>Alternative Motor Vehicle Credit</td>
<td>5,101</td>
</tr>
<tr>
<td>8911</td>
<td>Alternative Fuel Vehicle Refueling Property Credit</td>
<td>15,842</td>
</tr>
<tr>
<td>8917</td>
<td>Tuition and Fees Deduction</td>
<td>1,900,037</td>
</tr>
<tr>
<td>8936</td>
<td>Qualified Plug-in Electric Drive Motor Vehicle Credit</td>
<td>44,719</td>
</tr>
<tr>
<td>8941</td>
<td>Credit for Small Employer Health Insurance Premiums</td>
<td>24,156</td>
</tr>
<tr>
<td>8959</td>
<td>Additional Medicare Tax</td>
<td>3,335,101</td>
</tr>
<tr>
<td>8960</td>
<td>Net Investment Income Tax—Individuals, Estates, and Trusts</td>
<td>3,166,773</td>
</tr>
</tbody>
</table>
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

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

<table>
<thead>
<tr>
<th>Item</th>
<th>Line number on 1040</th>
<th>95% confidence interval</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic standard deduction</td>
<td>40</td>
<td>(100,621,832, 101,175,564)</td>
</tr>
<tr>
<td>Additional standard deduction</td>
<td>40</td>
<td>(14,076,950, 14,496,986)</td>
</tr>
<tr>
<td>Total itemized deductions</td>
<td>40</td>
<td>(44,061,144, 44,599,848)</td>
</tr>
<tr>
<td>Exemptions</td>
<td>42</td>
<td>(136,431,161, 137,289,549)</td>
</tr>
<tr>
<td>Taxable income</td>
<td>43</td>
<td>(110,221,239, 110,784,361)</td>
</tr>
<tr>
<td>Alternative minimum tax</td>
<td>45</td>
<td>(3,884,698, 3,995,910)</td>
</tr>
<tr>
<td>Income tax before credits</td>
<td>44</td>
<td>(109,292,478, 109,850,856)</td>
</tr>
</tbody>
</table>

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.
### Form 1040
**U.S. Individual Income Tax Return**

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

#### Your first name and initial

Your social security number

#### If a joint return, spouse’s first name and initial

Spouse’s social security number

#### Home address (number and street). If you have a P.O. box, see instructions.

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

#### Foreign country name

Foreign province/state/county

Foreign postal code

---

### Filing Status

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Single</td>
<td>21,991,339</td>
</tr>
<tr>
<td>2</td>
<td>Married filing jointly (even if only one had income)</td>
<td>53,924,491</td>
</tr>
<tr>
<td>3</td>
<td>Married filing separately. Enter spouse’s SSN above and full name here.</td>
<td>73,251</td>
</tr>
</tbody>
</table>

#### Exemptions

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>6a</td>
<td>Yourself. If someone can claim you as a dependent, do not check box 6a.</td>
<td>138,313,155</td>
</tr>
<tr>
<td>b</td>
<td>Spouse</td>
<td>53,924,491</td>
</tr>
</tbody>
</table>

#### Checks only one box.

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>22</td>
<td>Single check here</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Income

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Wages, salaries, tips, etc. Attach Form(s) W-2</td>
<td>122,189,100</td>
</tr>
<tr>
<td>8a</td>
<td>Taxable interest. Attach Schedule B if required</td>
<td>44,920,763</td>
</tr>
<tr>
<td>a</td>
<td>b</td>
<td>Tax-exempt interest. Do not include on line 8a.</td>
</tr>
<tr>
<td>9</td>
<td>Ordinary dividends. Attach Schedule B if required</td>
<td>27,688,374</td>
</tr>
<tr>
<td>a</td>
<td>b</td>
<td>Qualified dividends</td>
</tr>
<tr>
<td>10</td>
<td>Taxable refunds, credits, or prizes of state and local income taxes</td>
<td>21,309,106</td>
</tr>
<tr>
<td>11</td>
<td>Alimony received</td>
<td>436,667</td>
</tr>
<tr>
<td>12</td>
<td>Business income or (loss). Attach Schedule C or C-EZ</td>
<td>23,529,912</td>
</tr>
<tr>
<td>13</td>
<td>Capital gain or (loss). Attach Schedule D if required. If not required, check here</td>
<td>20,539,234</td>
</tr>
<tr>
<td>14</td>
<td>Other income. List type and amount</td>
<td>2,138,830</td>
</tr>
<tr>
<td>15</td>
<td>IRA distributions</td>
<td>13,331,179</td>
</tr>
<tr>
<td>16a</td>
<td>Pension and annuities</td>
<td>27,755,892</td>
</tr>
<tr>
<td>20a</td>
<td>Social security benefits</td>
<td>17,408,198</td>
</tr>
<tr>
<td>21</td>
<td>Other income. List type and amount</td>
<td>1,812,919</td>
</tr>
<tr>
<td>22</td>
<td>Combine the amounts in the far right column for lines 7 through 21. This is your total income</td>
<td>9,287,183</td>
</tr>
</tbody>
</table>

#### Adjusted Gross Income

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>23</td>
<td>Educator expenses</td>
<td>3,837,716</td>
</tr>
<tr>
<td>24</td>
<td>Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ</td>
<td>156,555</td>
</tr>
<tr>
<td>25</td>
<td>Health savings account deduction. Attach Form 8889</td>
<td>1,194,511</td>
</tr>
<tr>
<td>26</td>
<td>Moving expenses. Attach Form 3903</td>
<td>1,244,377</td>
</tr>
<tr>
<td>27</td>
<td>Deductible part of self-employment tax. Attach Schedule SE</td>
<td>18,874,760</td>
</tr>
<tr>
<td>28</td>
<td>Self-employed SEP, SIMPLE, and qualified plans</td>
<td>954,877</td>
</tr>
<tr>
<td>29</td>
<td>Self-employed health insurance deduction</td>
<td>3,995,573</td>
</tr>
<tr>
<td>30</td>
<td>Penalty on early withdrawal of savings</td>
<td>690,780</td>
</tr>
<tr>
<td>31a</td>
<td>Alimony paid</td>
<td>651,544</td>
</tr>
<tr>
<td>b</td>
<td>Recipient’s SSN</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>IRA deduction</td>
<td>2,713,320</td>
</tr>
<tr>
<td>33</td>
<td>Student loan interest deduction</td>
<td>11,460,120</td>
</tr>
<tr>
<td>34</td>
<td>Tuition and fees. Attach Form 8917</td>
<td>1,892,785</td>
</tr>
<tr>
<td>35</td>
<td>Domestic production activities deduction. Attach Form 8804</td>
<td>717,374</td>
</tr>
<tr>
<td>36</td>
<td>Add lines 23 through 35</td>
<td>37,665,545</td>
</tr>
<tr>
<td>37</td>
<td>Subtract line 36 from line 22. This is your adjusted gross income</td>
<td>147,351,299</td>
</tr>
</tbody>
</table>

---

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

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

---

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

Cat. No. 11320B

Form 1040 (2013)
For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending . 20

Make sure the SSN(s) above 82,738 9b 7 9a 34 10 14, 18 19 26 8b 13 1,363,291 29,978,2073 27 12 16b 364,269 33

Dependents:

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

Gross

see instructions.

If you did not 1099-R if tax was withheld.

Attach Form(s) W-2 here. Also attach Forms W-2G and W-2EZ if you have a foreign address, also complete spaces below (see instructions).

Attach Form(s)

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.

Adjusted Gross Income

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.
### 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, $6,350

**39a** Check \(\square\) You were born before January 2, 1949, \(\square\) Blind. **Total boxes checked** \(\square\)

If your spouse itemizes on a separate return or you were a dual-status alien, check here **39b**

### Itemized deductions (from Schedule A) or your standard deduction (see left margin)

**Subtract line 40 from line 38**

### Exemptions

If line 38 is $150,000 or less, multiply $3,000 by the number on line 6d. Otherwise, see instructions.

### Taxable income

Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-

### Alternative minimum tax (see instructions)

Attach Form 6251

### Add lines 44 and 45

### Foreign tax credit. Attach Form 1116 if required

**Credit for child and dependent care expenses. Attach Form 2441**

**Education credits from Form 8863, line 19**

**Retirement savings contributions credit. Attach Form 8880**

**Child tax credit. Attach Schedule 8812, if required**

**Residential energy credits. Attach Form 5695**

### Other credits from Form: **

- **a** 3800
- **b** 8801
- **c**

### Add lines 47 through 53. These are your total credits

**Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-**

### Other Taxes

**Self-employment tax. Attach Schedule SE**

**Unreported social security and Medicare tax from Form: a** 4137 **b** 8919

**Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required**

**Household employment taxes from Schedule H**

**First-time homebuyer credit repayment. Attach Form 5405 if required**

**Taxes from: a** Form 8885, **b** Form 8862, **c** Other instructions; enter code equal to 50,246

**Add lines 55 through 58. These are your total taxes**

### Payments

**Federal income tax withheld from Forms W-2, 1099**

**2013 estimated tax payments and amount applied from 2012 return**

**Earned income credit (EIC)**

**Additional child tax credit. Attach Schedule 8812**

**American opportunity credit from Form 8863, line 8**

**Reserved**

**Amount paid with request for extension to file**

**Excess social security and unemployment tax withheld**

**Credit for foreign income taxes. Attach Form 4136**

**Credits from Form: a** 2439, **b** 8801 **c** Reserved **d** 8805, **d**

**Add lines 62, 63, 64a, and 65 through 71. These are your total payments**

### Refund

**If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid**

**Amount of line 73 you want refunded to you. If Form 8888 is attached, check here**

**Direct deposit? See instructions.**

**Routing number**

**Account number**

**Amount of line 73 you want applied to your 2014 estimated tax**

**Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions**

### Third Party Designee

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

### Sign Here

Your signature  
Spouse’s signature. If a joint return, both must sign.  
Date  
Your occupation  
Daytime phone number

### Paid Preparer Use Only

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

Firm’s name  
Firm’s EIN  
Firm’s address  
Phone no.
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

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

**Your social security number**

<table>
<thead>
<tr>
<th>First name</th>
<th>Last name</th>
<th>Total 1040 ONLY returns filed</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>84,654,613</td>
</tr>
</tbody>
</table>

**Spouse’s social security number**

<table>
<thead>
<tr>
<th>First name</th>
<th>Last name</th>
<th>Electronically filed forms 1040 Only</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>69,350,524</td>
</tr>
</tbody>
</table>

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

**Presidential Election Campaign**

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

<table>
<thead>
<tr>
<th>Box</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Your</td>
</tr>
<tr>
<td>b</td>
<td>Spouse</td>
</tr>
</tbody>
</table>

**Foreign country name**

<table>
<thead>
<tr>
<th>Name</th>
<th>Foreign province/state/county</th>
<th>Foreign postal code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Name</th>
<th>Apt. no.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Home address (number and street). If you have a P.O. box, see instructions.

<table>
<thead>
<tr>
<th>Name</th>
<th>Apt. no.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If a joint return, spouse’s first name and initial

<table>
<thead>
<tr>
<th>First name</th>
<th>Last name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If you did not check only one box.

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Exemptions</th>
<th>Check only one box.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Married filing jointly (even if only one had income)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Married filing separately. Enter spouse’s SSN above and full name here.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Head of household (with qualifying person). (See instructions.)</td>
<td></td>
</tr>
</tbody>
</table>

If the qualifying person is a child but not your dependent, enter this child’s name here. ▶️

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

<table>
<thead>
<tr>
<th>Exemptions</th>
<th>Add numbers on lines above</th>
</tr>
</thead>
<tbody>
<tr>
<td>6a</td>
<td>Yourself. If someone can claim you as a dependent, do not check box 6a</td>
</tr>
<tr>
<td>b</td>
<td>Spouse</td>
</tr>
<tr>
<td>c</td>
<td>Dependents</td>
</tr>
<tr>
<td></td>
<td>(1) First name</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Boxes checked on 6a and 6b

<table>
<thead>
<tr>
<th>Boxes checked</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No. of children on 6c who:

<table>
<thead>
<tr>
<th>No. of children on 6c who:</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>lived with you</td>
</tr>
<tr>
<td>b</td>
<td>did not live with you due to divorce or separation (see instructions)</td>
</tr>
<tr>
<td>c</td>
<td>not entered above</td>
</tr>
</tbody>
</table>

Dependants on 6c not entered above

<table>
<thead>
<tr>
<th>Dependants on 6c not entered above</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Add numbers on lines above ▶️

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

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

**Adjusted Gross Income**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
<th>Adjusted Gross Income</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>772,786</td>
<td>189,041,342</td>
</tr>
</tbody>
</table>

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

Cat. No. 11320B

Form 1040 (2013)
If the IRS sent you an Identity Protection

Tax and
Credits

Check if:  
[ ] You were born before January 2, 1949,
[ ] Blind.
[ ] Spouse was born before January 2, 1949,
[ ] Blind.

If your spouse itemizes on a separate return or you were a dual-status alien, check here.

Itemized deductions (from Schedule A) or your standard deduction (see left margin)

Subtract line 40 from line 38

Line 38

Add lines 44 and 45

Foreign tax credit. Attach Form 1116 if required.

Credit for child and dependent care expenses. Attach Form 2441

Education credits from Form 8863, line 19

Retirement savings contributions credit. Attach Form 8880

Child tax credit. Attach Schedule 8812, if required.

Residential energy credits. Attach Form 5695

Other credits from Form:  
[ ] 3800  
[ ] 8801  
[ ] 8808  

Add lines 47 through 53. These are your total credits.

Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-.

Self-employment tax. Attach Schedule SE

Unreported social security and Medicare tax from Form:  
[ ] 4137  
[ ] 8919

Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required

Household employment taxes from Schedule H

First-time homebuyer credit repayment. Attach Form 5405 if required

Taxes from:  
[ ] Form 8885  
[ ] Form 8960  
[ ] Instructions; enter code(s) =

Add lines 55 through 59. These are your total payments.

Federal income tax withheld from W-2 and 1099

Federal income tax withheld from W-2 and 1099

Adjusted gross income

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

If you have a qualifying child, attach Schedule E

Earned income credit

Nonrefundable tax credits

Additional child tax credit. Attach Schedule 8812

American opportunity credit from Form 8863, line 8

Reserved

April payment request for extension to file

Passport security and tier 1 RTA tax withheld

Credit for federal tax on self-employment. Attach Form 4136

Additions from Form:  
[ ] 4349  
[ ] 8586  
[ ] 8885  

Add lines 62, 63, 64a, and 65 through 67. These are your total payments.

If line 72 is more than line 6, subtract line 61 from line 72. This is the amount you overpaid

If Form 8888 is attached, check here

Amount of line 73 you want refunded to you

Direct deposit?  
[ ] Yes  
[ ] No

Routing number

Account number

Amount of line 73 you want applied to your 2014 estimated tax

Estimated tax penalty (see instructions)

Amount you owe

Do you want to allow another person to discuss this return with the IRS (see instructions)?  
[ ] Yes  
[ ] 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.

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

Firm’s name

Firm’s EIN

Firm’s address

Phone no.

*** Entry for this line is greater than zero, but too small to report
### Tax and Credits

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>38</td>
<td>Amount from line 37 (adjusted gross income)</td>
<td>$38,704,264</td>
</tr>
<tr>
<td>39a</td>
<td>Basic Stand. Ded.</td>
<td>$346,053,527</td>
</tr>
<tr>
<td>39b</td>
<td>Add. Stand. Ded.</td>
<td>$14,552,222</td>
</tr>
</tbody>
</table>

#### 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 jointly or Qualifying widow(er), $12,200 Head of household, $8,950

#### Itemized deductions (from Schedule A) or your standard deduction (see left margin)

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>40</td>
<td>Subtract line 40 from line 38</td>
<td>$1,188,594,808</td>
</tr>
<tr>
<td>41</td>
<td>Real Est. Tax Ded.</td>
<td>$1,865</td>
</tr>
</tbody>
</table>

#### Exemptions

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>42</td>
<td>If line 38 is $150,000 or less, multiply $3,000 by the number on line 6d. Otherwise, see instructions.</td>
<td>$6,490,817</td>
</tr>
</tbody>
</table>

#### Taxable income

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>43</td>
<td>Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-.</td>
<td>$5,542,960,234</td>
</tr>
</tbody>
</table>

#### Tax (see instructions). Check if any from:
- Form(s) 8814
- Form 4972
- Form 8885

#### Alternative minimum tax (see instructions). Attach Form 6251

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>46</td>
<td>Add lines 44 and 45</td>
<td>$27,426,198</td>
</tr>
</tbody>
</table>

#### Other Taxes

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>56</td>
<td>Self-employment tax. Attach Schedule SE</td>
<td>$1,179,725,360</td>
</tr>
<tr>
<td>57</td>
<td>Unreported social security and Medicare tax from Form:</td>
<td>$1,124,560,547</td>
</tr>
<tr>
<td></td>
<td>a 4137</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b 8819</td>
<td></td>
</tr>
<tr>
<td>58</td>
<td>Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required</td>
<td>$5,873,596</td>
</tr>
<tr>
<td>59a</td>
<td>Household employment taxes from Schedule H</td>
<td>$1,077,911</td>
</tr>
<tr>
<td>59b</td>
<td>First-time homebuyer credit repayment. Attach Form 5405 if required</td>
<td>$444,923</td>
</tr>
<tr>
<td>60</td>
<td>Taxes from: a Form 8959 b Form 8960 c Instructions, enter code(s)</td>
<td>$50,246</td>
</tr>
<tr>
<td>61</td>
<td>Add lines 55 through 60. This is your total tax</td>
<td>$1,270,177,513</td>
</tr>
</tbody>
</table>

#### Payments

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>62</td>
<td>Federal income tax withheld from Forms W-2 and 1099</td>
<td>$896,923,697</td>
</tr>
<tr>
<td>63</td>
<td>2013 estimated tax payments and amounts applied from 2012 return</td>
<td>$288,386,856</td>
</tr>
</tbody>
</table>

#### Income tax credit (see instructions)

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>64a</td>
<td>Nonrefundable combat pay exclusion</td>
<td>$45,117</td>
</tr>
<tr>
<td>65</td>
<td>Additional child tax credit. Attach Schedule 8812</td>
<td>$11,509,172</td>
</tr>
</tbody>
</table>

#### Other Taxes

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>66</td>
<td>American opportunity credit from Form 8863, line 8</td>
<td>$5,426,556</td>
</tr>
<tr>
<td>67</td>
<td></td>
<td>$6,772,835</td>
</tr>
</tbody>
</table>

#### Payroll tax and Social Security

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>68</td>
<td>Amount paid with request for extension to fil</td>
<td>$100,624,939</td>
</tr>
<tr>
<td>69</td>
<td>Payroll tax and Social Security and tier 1 RRTA tax withheld</td>
<td>$2,515,753</td>
</tr>
<tr>
<td>70</td>
<td>Credit for federal tax on随和. Attach Form 4136</td>
<td>$167,708</td>
</tr>
<tr>
<td>71</td>
<td>Credits from Form: a 8843 b 8885 c 8899 d 8885</td>
<td>$63,183,889</td>
</tr>
<tr>
<td>72</td>
<td>Add lines 62, 63, 64a, and 64b through 71. These are your total payments</td>
<td>$1,333,069,152</td>
</tr>
</tbody>
</table>

#### Total Payments

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>73</td>
<td>If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid</td>
<td>$256,024,299</td>
</tr>
</tbody>
</table>

#### Refund

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>74a</td>
<td>Amount of line 73 you want refunded to you. If Form 888 is attached, check here.</td>
<td>$192,840,610</td>
</tr>
</tbody>
</table>

#### Direct deposit? See instructions.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>75</td>
<td>Amount of line 73 you want applied to your 2014 estimated tax</td>
<td>$63,183,889</td>
</tr>
</tbody>
</table>

#### Amount You Owe

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>76</td>
<td>Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions</td>
<td>$134,725,503</td>
</tr>
</tbody>
</table>

#### Estimated tax penalty (see instructions)

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>77</td>
<td>Estimated tax penalty</td>
<td>$997,843</td>
</tr>
</tbody>
</table>

#### Designee

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>78</td>
<td>Do you want to allow another person to discuss this return with the IRS (see instructions)?</td>
<td>No</td>
</tr>
</tbody>
</table>

#### Sign Here

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>79</td>
<td>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.</td>
<td></td>
</tr>
</tbody>
</table>

#### Paid Preparer Use Only

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>80</td>
<td>Print/Type preparer’s name</td>
<td>52,704,264</td>
</tr>
</tbody>
</table>

#### Paid Preparer Use Only

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>81</td>
<td>Preparer’s signature</td>
<td>Date</td>
</tr>
<tr>
<td>82</td>
<td>Date</td>
<td>Spouse’s occupation</td>
</tr>
<tr>
<td>83</td>
<td>If the IRS sent you an Identity Protection PIN, enter it here (see inst.)</td>
<td></td>
</tr>
</tbody>
</table>

#### PTIN

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>84</td>
<td>Firm’s name</td>
<td>Firm’s EIN</td>
</tr>
</tbody>
</table>

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

---

Form 1040 (2013)
Form 1040
U.S. Individual Income Tax Return

For the year Jan. 1-Dec. 31, 2013, or other tax year beginning ..., 2013, ending ..., 20

See separate instructions.

Your social security number

Spouse's social security number

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

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

Total income

Adjusted Gross Income

Income

Exemptions

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

8a Taxable interest. Attach Schedule B if required

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

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

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

11 Alimony received

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

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

14 Child care expenses

15a IRA distributions

b Taxable amount

16a Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

17 Farm income or loss. Attach Schedule F

18 Unemployment compensation

20a Social security benefits

b Taxable amount

21 Other income. List type and amount

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

23 Educator expenses

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2160 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

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

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid

b Recipient's SSN ▶

32a IRA deduction

b Taxable amount

33 Student loan interest deduction

34 Tuition and fees. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 35

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

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
U.S. Individual Income Tax Return

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

125,317,979

1040's E-filed =

69,350,524

1040A's E-filed =

35,889,253

1040EZ's E-filed =

20,077,203

Electronic Filed Returns =

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

Home address (number and street). If you have a P.O. box, see instructions.

If a joint return, spouse’s first name and initial

Your first name and initial

Self-employed health insurance deduction .......

Unemployment compensation ...............

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

Other gains or (losses). Attach Form 4797 ..............

Ordinary dividends. Attach Schedule B if required ...........

Alimony paid

Pensions and annuities .

IRA distributions ...........

Gain Dist. = 244

Farm income or (loss). Attach Schedule F ..............

Other income. List type and amount

Alimony received .......................

Social security benefits

Total taxable amount . . ....

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

Tax-exempt interest. Attach Schedule B if required

Ordinary dividends. Attach Schedule B if required

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

Alimony received

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

2013 Cap. Gain Dst. = 4,989,536

Capital gains (or (loss)). Attach Schedule D if required. If not required, check here □

Other gains or (losses). Attach Form 4797

Education expenses

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

Health savings account deduction. Attach Form 8889

Moving expenses. Attach Form 9303

Deductible part of self-employment tax. Attach Schedule SE

Self-employed SEP, SIMPLE, and qualified plans

Self-employed health insurance deduction

Penalty on early withdrawal of savings

Recipient’s SSN

Adjustable Gross Income

1040EZ's E-filed =

7,856,518

13,990,663

7,765,231,602

37

5,653,597,352

7,453,188

161,876,230

23,710,838

8,031,773

244,477,459

360,936,775

-2,949,099

175,651,637

515,901,284

43,744,745

17,524,296,514

-6,473,974

7,884,145,693

853,414

143,940,654

304,148

7,856,518

13,990,663

23,410,577

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

### Tax and Credits

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>38</td>
<td>Amount from line 37 (adjusted gross income)</td>
<td></td>
</tr>
<tr>
<td>39a</td>
<td>Check: You were born before January 2, 1949, Blind. Total boxes checked</td>
<td></td>
</tr>
<tr>
<td>39b</td>
<td>If your spouse itemizes on a separate return or you were a dual-status alien, check here</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>Itemized deductions (from Schedule A) or your standard deduction (see left margin)</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Subtract line 40 from line 38</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Exemptions. If line 38 is $150,000 or less, multiply $3,900 by the number on line 6d. Otherwise, see instructions</td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Tax (see instructions). Check any from: Form(s) 8814, Form 4972, other</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Alternative minimum tax (see instructions). Attach Form 6251</td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>Add lines 44 and 45</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>Foreign tax credit. Attach Form 1116 if required</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Credit for child and dependent care expenses. Attach Form 2441</td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>Education credits from Form 8863, line 19</td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>Retirement savings contributions credit. Attach Form 8880</td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>Child tax credit. Attach Schedule 8812, if required</td>
<td></td>
</tr>
<tr>
<td>52</td>
<td>Residential energy credits. Attach Form 5695</td>
<td></td>
</tr>
<tr>
<td>53</td>
<td>Other credits from Form: a 8800 b 8801 c</td>
<td></td>
</tr>
<tr>
<td>54</td>
<td>Add lines 47 through 53. These are your total credits</td>
<td></td>
</tr>
<tr>
<td>55</td>
<td>Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-</td>
<td></td>
</tr>
</tbody>
</table>

### Other Taxes

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>56</td>
<td>Self-employment tax. Attach Schedule SE</td>
<td></td>
</tr>
<tr>
<td>57</td>
<td>Unreported social security and Medicare tax from Form: a 4137 b 8919</td>
<td></td>
</tr>
<tr>
<td>58</td>
<td>Additional tax on IRAs, other qualified retirement plans, etc. Attach Form S329 if required</td>
<td></td>
</tr>
<tr>
<td>59a</td>
<td>Household employment taxes from Schedule H</td>
<td></td>
</tr>
<tr>
<td>60</td>
<td>Taxes from: a Form 5520 b Form 8800</td>
<td>9,594</td>
</tr>
<tr>
<td>61</td>
<td>Add lines 55 through 60. This is your total tax</td>
<td></td>
</tr>
</tbody>
</table>

### Payments

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>62</td>
<td>Federal income tax withheld from Forms W-2 and 1099</td>
<td>923,738,366</td>
</tr>
<tr>
<td>63</td>
<td>2013 estimated tax payments and amount applied from 2012 return</td>
<td>231,453,816</td>
</tr>
<tr>
<td>64a</td>
<td>Earned income credit (EIC)</td>
<td>63,593,837</td>
</tr>
<tr>
<td>64b</td>
<td>Non-taxable combat pay reduction</td>
<td>122,814</td>
</tr>
<tr>
<td>65</td>
<td>Additional child tax credit. Attach Schedule 8831</td>
<td>25,184,281</td>
</tr>
<tr>
<td>66</td>
<td>American opportunity credit. Attach Form 8863, line 8</td>
<td>8,556,672</td>
</tr>
<tr>
<td>67</td>
<td>Reserved</td>
<td></td>
</tr>
<tr>
<td>68</td>
<td>Amount paid with request for extension to file</td>
<td></td>
</tr>
<tr>
<td>69</td>
<td>Extra social security and tier 1 RRT tax withheld</td>
<td>74,838,565</td>
</tr>
<tr>
<td>70</td>
<td>Credit for federal tax on tips. Attach Form 4136</td>
<td>2,311,741</td>
</tr>
<tr>
<td>71</td>
<td>Credits from Form: a 8800 b 8801 c 8885 d 8886</td>
<td>135,707</td>
</tr>
<tr>
<td>72</td>
<td>Add lines 62, 63, 64, 65, 66 through 71. These are your total payments</td>
<td></td>
</tr>
</tbody>
</table>

### Refund

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>73</td>
<td>Line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid</td>
<td></td>
</tr>
<tr>
<td>74</td>
<td>Amount of line 73 you want refunded to you. If Form 8888 is attached, check here</td>
<td></td>
</tr>
<tr>
<td>74a</td>
<td>Amount of line 73 you want refunded to you. If Form 8888 is attached, check here</td>
<td></td>
</tr>
<tr>
<td>74b</td>
<td>Amount of line 73 you want refunded to you. If Form 8888 is attached, check here</td>
<td></td>
</tr>
<tr>
<td>75</td>
<td>Amount of line 73 you want applied to your 2014 estimated tax</td>
<td>47,438,294</td>
</tr>
</tbody>
</table>

### Amount You Owe

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>76</td>
<td>Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions</td>
<td></td>
</tr>
</tbody>
</table>

### Third Party Designee

- **Designee’s name:**
- **Phone no.:**
- **Personal identification number (PIN):**

**Sign Here**

- **Your signature,** Date, Your occupation, Daytime phone number
- **Spouse’s signature. If a joint return, both must sign,** Date, Spouse’s occupation

**Paid Preparer Use Only**

- **Print/Type preparer’s name:** 74,336,115
- **Preparer’s signature,** Date
- **Firm’s name:**
- **Firm’s EIN:**
- **Firm’s address:**
- **Check if self-employed**
- **PTIN:**

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

**Your first name and initial**

**Last name**

Total Forms Filed = 39,406,366

**If a joint return, spouse’s first name and initial**

**Last name**

Total Forms Filed Electronically = 35,890,253

**Home address (number and street). If you have a P.O. box, see instructions.**

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

**Foreign country name**

Single = 15,382,169

Foreign province/state/county = 12,325,793

Foreign postal code = 673,133

**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.

   □ Spouse

b  38,783,547

   10,806,093

If more than six dependents, see instructions.

c  □ Dependents:

   (1) First name  Last name

   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

**Income**

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

   34,597,733

8a  Taxable interest. Attach Schedule B if required.

   6,346,994

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

   158,968

9a  Ordinary dividends. Attach Schedule B if required.

   2,681,302

b  Qualified dividends (see instructions).

   2,296,447

10  Capital gain distributions (see instructions).

   759,048

11a  IRA distributions.

   11b  Taxable amount (see instructions).

   2,246,308  2,149,568

12a  Pensions and annuities.

   12b  Taxable amount (see instructions).

   6,488,328  6,137,617

13  Unemployment compensation and Alaska Permanent Fund dividends.

   2,780,516

14a  Social security benefits.

   14b  Taxable amount (see instructions).

   7,690,629  3,908,597

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

   39,157,536

**Adjusted gross income**

16  Educator expenses (see instructions).

   810,913

17  IRA deduction (see instructions).

   440,374

18  Student loan interest deduction (see instructions).

   4,323,066

19  Tuition and fees. Attach Form 8917.

   647,448

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

   5,717,086

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

   39,406,366

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

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Wages, salaries, tips, etc.</td>
<td>1,001,415,543</td>
</tr>
<tr>
<td>8a</td>
<td>Taxable interest</td>
<td>3,471,596</td>
</tr>
<tr>
<td>8b</td>
<td>Tax-exempt interest</td>
<td>339,057</td>
</tr>
<tr>
<td>9a</td>
<td>Ordinary dividends</td>
<td>2,727,406</td>
</tr>
<tr>
<td>9b</td>
<td>Qualified dividends</td>
<td>2,038,425</td>
</tr>
<tr>
<td>10</td>
<td>Capital gain distributions</td>
<td>936,308</td>
</tr>
<tr>
<td>11a</td>
<td>IRA distributions</td>
<td>22,851,187</td>
</tr>
<tr>
<td>11b</td>
<td>Taxable amount</td>
<td>19,479,938</td>
</tr>
<tr>
<td>12a</td>
<td>Pensions and annuities</td>
<td>136,512,336</td>
</tr>
<tr>
<td>12b</td>
<td>Taxable amount</td>
<td>108,186,080</td>
</tr>
<tr>
<td>13</td>
<td>Unemployment compensation and Alaska Permanent Fund dividends</td>
<td>14,178,802</td>
</tr>
<tr>
<td>14a</td>
<td>Social security benefits</td>
<td>136,520,465</td>
</tr>
<tr>
<td>14b</td>
<td>Taxable amount</td>
<td>32,858,235</td>
</tr>
<tr>
<td>15</td>
<td>Add lines 7 through 14b (far right column). This is your total income.</td>
<td>1,185,364,502</td>
</tr>
</tbody>
</table>

### Adjusted gross income

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>Educator expenses</td>
<td>191,545</td>
</tr>
<tr>
<td>17</td>
<td>IRA deduction</td>
<td>1,353,352</td>
</tr>
<tr>
<td>18</td>
<td>Student loan interest deduction</td>
<td>4,327,970</td>
</tr>
<tr>
<td>19</td>
<td>Tuition and fees</td>
<td>1,619,981</td>
</tr>
<tr>
<td>20</td>
<td>Add lines 16 through 19. These are your total adjustments.</td>
<td>7,492,848</td>
</tr>
</tbody>
</table>

### Adjusted gross income

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>21</td>
<td>Subtract line 20 from line 15. This is your adjusted gross income.</td>
<td>1,177,871,654</td>
</tr>
</tbody>
</table>

### For Disclosure, Privacy Act, and Paperwork Reduction Act Notice

* One election box checked  ** Both election boxes checked (counts each box separately)
### Tax, credits, and payments

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>22</td>
<td>Enter the amount from line 21 (adjusted gross income).</td>
<td>$2,142,217</td>
</tr>
<tr>
<td>23a</td>
<td>Check: [ ] You were born before January 2, 1949; [ ] Blind</td>
<td>Total boxes: A= 6,129,724, B= 8,954, C= 85,847, D= 38,073</td>
</tr>
<tr>
<td>b</td>
<td>If you are married filing separately and your spouse itemizes deductions, check here</td>
<td>23b</td>
</tr>
<tr>
<td>24</td>
<td>Enter your standard deduction.</td>
<td>Tot. Std. Ded. = 39,106,626</td>
</tr>
<tr>
<td>25</td>
<td>Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.</td>
<td>25</td>
</tr>
<tr>
<td>26</td>
<td>Exemptions. Multiply $3,900 by the number on line 6d.</td>
<td>26</td>
</tr>
<tr>
<td>27</td>
<td>Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-.</td>
<td>27</td>
</tr>
<tr>
<td>28</td>
<td>Tax, including any alternative minimum tax (see instructions).</td>
<td>28</td>
</tr>
<tr>
<td>29</td>
<td>Credit for child and dependent care expenses. Attach Form 2441.</td>
<td>29</td>
</tr>
<tr>
<td>30</td>
<td>Credit for the elderly or the disabled. Attach Schedule R.</td>
<td>30</td>
</tr>
<tr>
<td>31</td>
<td>Education credits from Form 8863, line 19.</td>
<td>31</td>
</tr>
<tr>
<td>32</td>
<td>Retirement savings contributions credit. Attach Form 8880.</td>
<td>32</td>
</tr>
<tr>
<td>33</td>
<td>Child tax credit. Attach Schedule 8812, if required.</td>
<td>33</td>
</tr>
<tr>
<td>34</td>
<td>Add lines 29 through 33. These are your total credits.</td>
<td>34</td>
</tr>
<tr>
<td>35</td>
<td>Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your total tax.</td>
<td>35</td>
</tr>
<tr>
<td>36</td>
<td>Federal income tax withheld from Forms W-2 and 1099.</td>
<td>36</td>
</tr>
<tr>
<td>37</td>
<td>2013 estimated tax payments and amount applied from 2012 return.</td>
<td>37</td>
</tr>
<tr>
<td>38a</td>
<td>Earned income credit (EIC).</td>
<td>38a</td>
</tr>
<tr>
<td>b</td>
<td>Nontaxable combat pay election.</td>
<td>38b</td>
</tr>
<tr>
<td>39</td>
<td>Additional child tax credit. Attach Schedule 8812.</td>
<td>39</td>
</tr>
<tr>
<td>40</td>
<td>American opportunity credit from Form 8863, line 8.</td>
<td>40</td>
</tr>
<tr>
<td>41</td>
<td>Add lines 36, 37, 38a, 39, and 40. These are your total payments.</td>
<td>41</td>
</tr>
</tbody>
</table>

#### Refund

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>42</td>
<td>If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you overpaid.</td>
<td>42</td>
</tr>
<tr>
<td>43a</td>
<td>Amount of line 42 you want refunded to you. If Form 8888 is attached, check here</td>
<td>43a</td>
</tr>
<tr>
<td>b</td>
<td>Routing number</td>
<td>6,977</td>
</tr>
<tr>
<td>c</td>
<td>Type: [ ] Checking [ ] Savings</td>
<td></td>
</tr>
<tr>
<td>d</td>
<td>Account number</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Amount of line 42 you want applied to your 2014 estimated tax.</td>
<td>44</td>
</tr>
<tr>
<td>45</td>
<td>Amount you owe. Subtract line 41 from line 35. For details on how to pay, see instructions.</td>
<td>45</td>
</tr>
<tr>
<td>46</td>
<td>Estimated tax penalty (see instructions).</td>
<td>46</td>
</tr>
</tbody>
</table>

#### Amount you owe

<table>
<thead>
<tr>
<th>Amount you owe</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>45</td>
<td>2,807,089</td>
</tr>
</tbody>
</table>

#### Third party designee

<table>
<thead>
<tr>
<th>Designee’s name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Phone no.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Personal identification number (PIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

### Sign here

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

**Spouse’s signature. If a joint return, both must sign.**

<table>
<thead>
<tr>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

Form 1040A (2013)
**2013 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)**

### Form 1040A (2013)

#### Refund

<table>
<thead>
<tr>
<th>Amount you owe</th>
<th>Subtract line 41 from line 35. For details on how to pay, see instructions.</th>
<th>45</th>
<th>3,065,546</th>
</tr>
</thead>
</table>

#### Third party designee

<table>
<thead>
<tr>
<th>Print/type preparer's name</th>
<th>Preparer's signature</th>
<th>Date</th>
<th>Check if self-employed</th>
<th>PTIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>19,718,644</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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.

**Paid preparer use only**

<table>
<thead>
<tr>
<th>Name</th>
<th>Phone no.</th>
<th>Personal identification number (PIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**If you have a qualifying child, attach Schedule EIC.**

**Refund**

- **Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.**
- **2013 estimated tax payments and amount applied from 2012 return.**
  - **37**
  - **863,556**

**Earned income credit (EIC).**

- **38a**
  - **39,999,111**

**If you are married filing separately, check here**

- **23a**
  - **Total boxes checked**
  - **3,997**

**Form 1040A (2013)**

<table>
<thead>
<tr>
<th>Enter the amount from line 21 (adjusted gross income).</th>
<th>22</th>
</tr>
</thead>
<tbody>
<tr>
<td>Check () You were born before January 2, 1949.</td>
<td>22</td>
</tr>
<tr>
<td>Spouse was born before January 2, 1949.</td>
<td>22</td>
</tr>
<tr>
<td>Blind if:</td>
<td>22</td>
</tr>
<tr>
<td>Total boxes checked</td>
<td>22</td>
</tr>
</tbody>
</table>

**Total payments.**

- **41**
  - **170,126,625**

**Amount you owe.**

- **45**
  - **20,655**

**Elsewhere: Enter the amount from line 21 (adjusted gross income).**

- **22**
  - **985,323**

**Credit for dependent care expenses.**

- **29**
  - **985,323**

**Add the amount from line 22 and enter -0- if line 22 is zero.**

- **25**
  - **843,781,724**

**Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.**

- **26**
  - **340,813,680**

**Exemptions.**

- **Multiply $3,900 by the number on line 6d.**
  - **31**
  - **3,457,355**

**Education credits from Form 8863, line 19.**

- **31**
  - **697,415**

**Child tax credit.**

- **33**
  - **8,847,261**

**Add lines 29 through 33. These are your total credits.**

- **34**
  - **13,993,898**

**Subtract line 34 from line 28.**

- **35**
  - **62,080,331**

**If line 35 is more than line 34, subtract line 34 from line 35.**

- **36**
  - **108,937,326**

**Federal income tax withheld from Forms W-2 and 1099.**

- **37**
  - **963,556**

**If you have a qualifying child, attach Schedule EIC.**

**Amount of line 42 you want refunded to you.**

- **43a**
  - **111,008,991**

**Routing number**

- **43b**
  - **107,167**

**Type:**

- **43c**
  - **Checking**
  - **Savings**

**Account number**

- **43d**

**Add lines 36, 37, 38a, 39, and 40. These are your total payments.**

- **44**
  - **170,126,625**

**Amount of line 42 you want applied to your 2014 estimated tax.**

- **44**
  - **82,195**

**If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you overpaid.**

- **42**
  - **-111,091,186**

**Exempt FICA withheld**

- **2**

**Total payments.**

- **27**
  - **574,221,900**
### Income Tax Return for Single and Joint Filers With No Dependents

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

**Total Forms Filed = 23,290,320**  
**OMB No. 1545-0074**

<table>
<thead>
<tr>
<th>Your first name and initial</th>
<th>Last name</th>
<th>Your social security number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If a joint return, spouse’s first name and initial

<table>
<thead>
<tr>
<th>Last name</th>
<th>Spouse’s social security number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Home address (number and street). If you have a P.O. box, see instructions.**

- **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**

#### Income

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

#### Payments, Credits, and Tax

| 7 | Federal income tax withheld from Form(s) W-2 and 1099.                                              |
|   | **22,631,432**                                                                                       |
| 8a | **Earned income credit (EIC)** (see instructions).                                                   |
|    | **8b Nontaxable combat pay election.**                                                               |
|    | **8b Nontaxable combat pay election.**                                                               |
| 8b | **0**                                                                                               |
| 9 | Add lines 7 and 8a. These are your **total payments and credits.**                                  |
|   | **22,644,035**                                                                                       |
| 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.                                                    |
|   | **15,148,408**                                                                                       |

#### Refund

| 11a | If line 9 is larger than line 10, subtract line 9 from line 10. This is your **refund.**             |
|     | **21,624,744**                                                                                       |
| 11b | **Routing number**                                                                                   |
| 11c | **Type:** Checking, Savings                                                                          |
| 11d | **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.**      |
|    | **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**

#### 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.**

#### Paid Preparer Use Only

- **Print/Type preparer’s name**
- **Preparer’s signature**
- **Date**
- **Check if self-employed**
- **PTIN**

---

* One election box checked  ** Both election boxes checked (counts each box separately)
**Income Tax Return for Single and Joint Filers With No Dependents**

| Form 1040EZ | (99) |

### Income

**Attach Form(s) W-2 here.**

Enclose, but do not attach, any payment.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2.</td>
<td>$452,418,044</td>
</tr>
<tr>
<td>2</td>
<td>Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.</td>
<td>$174,630</td>
</tr>
<tr>
<td>3</td>
<td>Unemployment compensation and Alaska Permanent Fund dividends (see instructions).</td>
<td>$6,271,856</td>
</tr>
<tr>
<td>4</td>
<td>Add lines 1, 2, and 3. This is your <strong>adjusted gross income</strong>.</td>
<td>$460,011,995</td>
</tr>
<tr>
<td>5</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your <strong>taxable income</strong>.</td>
<td>$270,646,341</td>
</tr>
<tr>
<td>7</td>
<td>Federal income tax withheld from Form(s) W-2 and 1099.</td>
<td>$52,594,280</td>
</tr>
<tr>
<td>8a</td>
<td>Earned income credit (EIC) (see instructions).</td>
<td>$856,365</td>
</tr>
<tr>
<td>8b</td>
<td>Nontaxable combat pay election.</td>
<td>$2,040</td>
</tr>
<tr>
<td>9</td>
<td>Add lines 7 and 8a. These are your <strong>total payments and credits</strong>.</td>
<td>$53,458,340</td>
</tr>
<tr>
<td>10</td>
<td><strong>Tax.</strong> 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.</td>
<td>$37,366,630</td>
</tr>
</tbody>
</table>

### Payments, Credits, and Tax

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>11a</td>
<td>If line 9 is larger than line 10, subtract line 10 from line 9. This is your <strong>refund.</strong></td>
<td>$16,746,895</td>
</tr>
<tr>
<td>12</td>
<td>If line 10 is larger than line 9, subtract line 9 from line 10. This is the <strong>amount you owe.</strong> For details on how to pay, see instructions.</td>
<td>$653,186</td>
</tr>
</tbody>
</table>

### Refund

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

### Amount You Owe

**Do you want to allow another person to discuss this return with the IRS (see instructions)?** | Yes | No |
--- | --- | --- |
3. **Designee’s name** | | |
4. **Designee’s phone number** | | |
5. **Designee’s personal identification number (PIN)** | | |

### Sign Here

**Joint return? See instructions.**

**Keep a copy for your records.**

### 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.** | |

---

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

**Itemized Deductions**


**Attach to Form 1040.**

---

**Total Schedules Filed = 44,848,004**

**Medical and Dental Expenses**

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):
   - Income taxes, or Income Taxes = 32,589,964 ................................................................. 5 42,667,457
   - General sales taxes General Sales Tax = 10,077,493 ...................................................... 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
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 ▶
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
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 ▶ ........................................... 28 1,205,191
   - Gambling Loss Deduction = 892,282
   - Other than Gambling Deduction = 317,236
   - Property Income, Casually, & Theft Deduction = 7,441

**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 44,330,496
   □ 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 ......................................................... Boxes checked = 134,060. ▶

---

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 17145C

Schedule A (Form 1040) 2013
## Total Schedules Filed = 44,848,004

<table>
<thead>
<tr>
<th>Medical and Dental Expenses</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Medical and dental expenses (see instructions)</td>
<td>129,127,805</td>
</tr>
<tr>
<td>2 Enter amount from Form 1040, line 38</td>
<td></td>
</tr>
<tr>
<td>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</td>
<td>44,621,073</td>
</tr>
<tr>
<td>4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-</td>
<td>84,506,732</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Taxes You Paid</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>5 State and local (check only one box):</td>
<td></td>
</tr>
<tr>
<td>a Income taxes, or</td>
<td>320,871,155</td>
</tr>
<tr>
<td>b General sales taxes</td>
<td>16,596,706</td>
</tr>
<tr>
<td>6 Real estate taxes (see instructions)</td>
<td>174,273,112</td>
</tr>
<tr>
<td>7 Personal property taxes</td>
<td>9,122,824</td>
</tr>
<tr>
<td>8 Other taxes. List type and amount</td>
<td>1,923,612</td>
</tr>
<tr>
<td>9 Add lines 5 through 8</td>
<td>506,190,703</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Interest You Paid</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>10 Home mortgage interest and points reported to you on Form 1098</td>
<td>290,240,747</td>
</tr>
<tr>
<td>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</td>
<td></td>
</tr>
<tr>
<td>12 Points not reported to you on Form 1098. See instructions for special rules</td>
<td>5,945,106</td>
</tr>
<tr>
<td>13 Mortgage insurance premiums (see instructions)</td>
<td>6,507,412</td>
</tr>
<tr>
<td>14 Investment interest. Attach Form 4952 if required. (See instructions.)</td>
<td>13,143,934</td>
</tr>
<tr>
<td>15 Add lines 10 through 14</td>
<td>317,317,182</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Gifts to Charity</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>16 Gifts by cash or check. If you made any gift of $250 or more, see instructions.</td>
<td>148,440,964</td>
</tr>
<tr>
<td>17 Other than by cash or check. If any gift of $250 or more, see instructions. You must attach Form 8283 if over $500</td>
<td>51,591,496</td>
</tr>
<tr>
<td>18 Carryover from prior year</td>
<td>28,030,187</td>
</tr>
<tr>
<td>19 Add lines 16 through 18</td>
<td>194,664,317</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Casualty and Theft Losses</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)</td>
<td>2,462,945</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Job Expenses and Certain Miscellaneous Deductions</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.)</td>
<td>85,604,965</td>
</tr>
<tr>
<td>22 Tax preparation fees</td>
<td>7,441,545</td>
</tr>
<tr>
<td>23 Other expenses—investment, safe deposit box, etc. List type and amount</td>
<td>44,750,576</td>
</tr>
<tr>
<td>24 Add lines 21 through 23</td>
<td>137,797,085</td>
</tr>
<tr>
<td>25 Enter amount from Form 1040, line 38</td>
<td></td>
</tr>
<tr>
<td>26 Multiply line 25 by 2% (.02)</td>
<td>79,825,210</td>
</tr>
<tr>
<td>27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-</td>
<td>98,383,484</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other Miscellaneous Deductions</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>28 Other—from list in instructions. List type and amount</td>
<td></td>
</tr>
<tr>
<td>Gambling Loss Deduction = 18,673,003 Other than Gambling Deduction = 2,024,561</td>
<td></td>
</tr>
<tr>
<td>Property Income, Casualty &amp; Theft Deduction = 800,052</td>
<td>21,497,617</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total Itemized Deductions</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>29 Is Form 1040, line 38, over $150,000?</td>
<td>1,188,594,808</td>
</tr>
<tr>
<td>30 If you elect to itemize deductions even though they are less than your standard deduction, check here</td>
<td></td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see Form 1040 instructions.
## SCHEDULE B (Form 1040A or 1040)

### Department of the Treasury

#### Internal Revenue Service (99)

#### Name(s) shown on return

### Interest and Ordinary Dividends

<table>
<thead>
<tr>
<th>Part I</th>
<th>Interest</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>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.</td>
</tr>
</tbody>
</table>

#### The component parts of line 2 are as follows:

| F1040: 17,561,448 | F1040A: 1,371,953 |

| 2      | Add the amounts on line 1. |

| 3      | Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815. |

| 4      | Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a. |

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

### Part II

#### Ordinary Dividends

#### The component parts of line 6 are as follows:

| F1040: 13,681,742 | F1040A: 657,976 |

| 6      | Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 8a. |

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

### Part III

#### Foreign Accounts and Trusts

**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
### Interest and Ordinary Dividends

#### Part I

**Interest**

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.

   - **Amount**

   - **Total Schedules Filed = 18,933,401**

   - **Your social security number**

   - **Part I**

<table>
<thead>
<tr>
<th>1</th>
<th>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.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Amount</td>
</tr>
</tbody>
</table>

   - **The component parts of line 2 are as follows:**

     F1040: 17,561,448
     F1040A: 1,371,953

   - **Part II**

<table>
<thead>
<tr>
<th>2</th>
<th>Add the amounts on line 1.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Total</td>
</tr>
</tbody>
</table>

   - **The component parts of line 6 are as follows:**

     F1040: 208,069,418
     F1040A: 2,254,658

   - **Part III**

<table>
<thead>
<tr>
<th>7a</th>
<th>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.</th>
</tr>
</thead>
</table>
   | 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. 17148N Schedule B (Form 1040A or 1040) 2013
### Profit or Loss From Business (Sole Proprietorship)

**For information on Schedule C and its instructions, go to [www.irs.gov/schedulec](http://www.irs.gov/schedulec).**

- **For Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

**Name of proprietor**

**Total Schedules Filed:** 26,745,953  
**Includes:** 4,814,832 Schedule C-EZ's  
**Social security number (SSN):**

### Part I Income

1. Gross receipts or sales. Check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked.  
2. Returns and allowances.  
3. Subtract line 2 from line 1.  
4. Cost of goods sold (from line 42).  
5. **Gross profit.** Subtract line 4 from line 3.  
6. Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).  

### Part II Expenses

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

<table>
<thead>
<tr>
<th>Expense Description</th>
<th>Amount (A)</th>
<th>Instructions (B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>8 Advertising</td>
<td>6,085,076</td>
<td></td>
</tr>
<tr>
<td>9 Car and truck expenses</td>
<td>11,856,117</td>
<td></td>
</tr>
<tr>
<td>10 Commissions and fees</td>
<td>1,091,258</td>
<td></td>
</tr>
<tr>
<td>11 Contract labor</td>
<td>2,241,422</td>
<td></td>
</tr>
<tr>
<td>12 Depletion</td>
<td>69,731</td>
<td></td>
</tr>
<tr>
<td>13 Depreciation and section 179 expense deduction (not included in Part III)</td>
<td>5,658,864</td>
<td></td>
</tr>
<tr>
<td>14 Employee benefit programs (other than on line 19)</td>
<td>233,303</td>
<td></td>
</tr>
<tr>
<td>15 Insurance (other than health)</td>
<td>5,688,188</td>
<td></td>
</tr>
<tr>
<td>16 Interest:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Mortgage (paid to banks, etc.)</td>
<td>465,259</td>
<td></td>
</tr>
<tr>
<td>b Other</td>
<td>1,450,729</td>
<td></td>
</tr>
<tr>
<td>17 Legal and professional services</td>
<td>7,347,361</td>
<td></td>
</tr>
<tr>
<td>18 Office expense (see instructions)</td>
<td>7,393,470</td>
<td></td>
</tr>
<tr>
<td>19 Pension and profit-sharing plans</td>
<td>101,338</td>
<td></td>
</tr>
<tr>
<td>20 Rent or lease (see instructions):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Vehicles, machinery, and equipment</td>
<td>1,793,897</td>
<td></td>
</tr>
<tr>
<td>b Other business property</td>
<td>3,189,220</td>
<td></td>
</tr>
<tr>
<td>21 Repairs and maintenance</td>
<td>4,564,037</td>
<td></td>
</tr>
<tr>
<td>22 Supplies (not included in Part III).</td>
<td>9,693,506</td>
<td></td>
</tr>
<tr>
<td>23 Taxes and licenses</td>
<td>6,114,925</td>
<td></td>
</tr>
<tr>
<td>24 Travel, meals, and entertainment:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Travel</td>
<td>4,494,755</td>
<td></td>
</tr>
<tr>
<td>b Deductible meals and entertainment (see instructions)</td>
<td>6,504,248</td>
<td></td>
</tr>
<tr>
<td>25 Utilities</td>
<td>11,403,004</td>
<td></td>
</tr>
<tr>
<td>26 Wages (less employment credits)</td>
<td>1,065,347</td>
<td></td>
</tr>
<tr>
<td>27 Other expenses (from line 48)</td>
<td>12,950,704</td>
<td></td>
</tr>
<tr>
<td>27b Reserved for future use</td>
<td>20,721,283</td>
<td></td>
</tr>
<tr>
<td>28 Total expenses before expenses for business use of home. Add lines 8 through 27a.</td>
<td>28,234,055</td>
<td></td>
</tr>
<tr>
<td>29 Tentative profit or (loss). Subtract line 28 from line 7.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| 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. |
| 31 Net profit or (loss). Subtract line 30 from line 29. |
| a 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. |
| b If a loss, you must go to line 32. |
| 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.  
- If a nondeductible loss (+) or 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.
Name of proprietor

Social security number (SSN)

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 .

2 Returns and allowances .

3 Subtract line 2 from line 1 .

4 Cost of goods sold (from line 42) .

5 Gross profit. Subtract line 4 from line 3 .

6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) .

7 Gross income. Add lines 5 and 6 .

Part II Expenses

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

8 Advertising .

9 Car and truck expenses (see instructions) .

10 Commissions and fees .

11 Contract labor (see instructions) .

12 Depletion .

13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) .

14 Employee benefit programs (other than on line 19) .

15 Insurance (other than health) .

16 Interest:

17 Legal and professional services .

28 Total expenses before expenses for business use of home. Add lines 8 through 27a .

29 Tentative profit or (loss). Subtract line 28 from line 7 .

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: and (b) the part of your home used for business: Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 .

31 Net profit or (loss). Subtract line 30 from line 29.

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 line 31 instructions). Estates and trusts, enter on Form 1041, line 3. (If you checked 32b, you must attach Form 6198. Your loss may be limited.)

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

For Paperwork Reduction Act Notice, see the separate instructions.
### Part III  Cost of Goods Sold (see instructions)

<table>
<thead>
<tr>
<th>Method(s) used to value closing inventory:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>a</td>
<td>Cost</td>
</tr>
<tr>
<td></td>
<td>b</td>
<td>Lower of cost or market</td>
</tr>
<tr>
<td></td>
<td>c</td>
<td>Other (attach explanation)</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Inventory at beginning of year. If different from last year's closing inventory, attach explanation</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1,289,124</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Purchases less cost of items withdrawn for personal use</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2,438,808</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cost of labor. Do not include any amounts paid to yourself.</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>602,531</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Materials and supplies</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1,769,726</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other costs</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>909,665</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Add lines 35 through 39</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Inventory at end of year</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1,358,238</td>
</tr>
</tbody>
</table>

**42** Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4.

### 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.

<table>
<thead>
<tr>
<th>When did you place your vehicle in service for business purposes? (month, day, year)</th>
<th>☐</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a Business</td>
<td>☐</td>
</tr>
<tr>
<td>b Commuting (see instructions)</td>
<td>☐</td>
</tr>
<tr>
<td>c Other</td>
<td>☐</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Was your vehicle available for personal use during off-duty hours?</th>
<th>☐</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Do you (or your spouse) have another vehicle available for personal use?</th>
<th>☐</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Do you have evidence to support your deduction?</th>
<th>☐</th>
</tr>
</thead>
<tbody>
<tr>
<td>b If &quot;Yes,&quot; is the evidence written?</td>
<td>☐</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Total other expenses</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>48</td>
</tr>
</tbody>
</table>
### Part III: Cost of Goods Sold (see instructions)

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>33</td>
<td>Method(s) used to value closing inventory:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>a  Cost</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b  Lower of cost or market</td>
<td></td>
</tr>
<tr>
<td></td>
<td>c  Other (attach explanation)</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Was there any change in determining quantities, costs, or valuations between opening and closing inventory?</td>
<td>Yes</td>
</tr>
<tr>
<td>35</td>
<td>Inventory at beginning of year. If different from last year's closing inventory, attach explanation</td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Purchases less cost of items withdrawn for personal use</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Cost of labor. Do not include any amounts paid to yourself</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Materials and supplies</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Other costs</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>Add lines 35 through 39</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Inventory at end of year</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4</td>
<td></td>
</tr>
</tbody>
</table>

### 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.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>43</td>
<td>When did you place your vehicle in service for business purposes? (month, day, year)</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>a  Business</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b  Commuting (see instructions)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>c  Other</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Was your vehicle available for personal use during off-duty hours?</td>
<td>Yes</td>
</tr>
<tr>
<td>46</td>
<td>Do you (or your spouse) have another vehicle available for personal use?</td>
<td>Yes</td>
</tr>
<tr>
<td>47a</td>
<td>Do you have evidence to support your deduction?</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>b  If &quot;Yes,&quot; is the evidence written?</td>
<td></td>
</tr>
</tbody>
</table>

### Part V: Other Expenses

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

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>48</td>
<td>Total other expenses. Enter here and on line 27a</td>
<td></td>
</tr>
</tbody>
</table>
**The 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.

**2013 Attachment**

**Sequence No.** 09A

**Net Profit From Business**

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.

**Part I** General Information

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 ☐

For Paperwork Reduction Act Notice, see the separate instructions for Schedule C (Form 1040). Cat. No. 14374D Schedule C-EZ (Form 1040) 2013
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.

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 .........................................................

2 Total expenses (see page 2). If more than $5,000, you must use Schedule C ........................................

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 ........................

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? .................................................................

7 Do you (or your spouse) have another vehicle available for personal use? .................................................................

8a Do you have evidence to support your deduction? .................................................................

   b If “Yes,” is the evidence written? .................................................................
## Capital Gains and Losses

**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.

<table>
<thead>
<tr>
<th>(d) Proceeds (sales price)</th>
<th>(e) Cost (or other basis)</th>
<th>(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)</th>
<th>(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td>1,653,245</td>
<td>1,626,396</td>
<td>1,596,892</td>
</tr>
<tr>
<td>1b</td>
<td>7,326,370</td>
<td>7,283,032</td>
<td>1,288,344</td>
</tr>
<tr>
<td>2</td>
<td>2,764,314</td>
<td>2,393,726</td>
<td>164,675</td>
</tr>
<tr>
<td>3</td>
<td>768,278</td>
<td>750,401</td>
<td>86,431</td>
</tr>
<tr>
<td>4</td>
<td>1,664,349</td>
<td>1,634,222</td>
<td>1,616,784</td>
</tr>
<tr>
<td>5</td>
<td>6,288,372</td>
<td>6,239,325</td>
<td>589,584</td>
</tr>
<tr>
<td>6</td>
<td>9,015,381</td>
<td>8,670,788</td>
<td>417,284</td>
</tr>
<tr>
<td>7</td>
<td>1,834,201</td>
<td>1,714,851</td>
<td>527,848</td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>(d) Proceeds (sales price)</th>
<th>(e) Cost (or other basis)</th>
<th>(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)</th>
<th>(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)</th>
</tr>
</thead>
<tbody>
<tr>
<td>8a</td>
<td>1,664,349</td>
<td>1,634,222</td>
<td>1,616,784</td>
</tr>
<tr>
<td>8b</td>
<td>6,288,372</td>
<td>6,239,325</td>
<td>589,584</td>
</tr>
<tr>
<td>9</td>
<td>9,015,381</td>
<td>8,670,788</td>
<td>417,284</td>
</tr>
<tr>
<td>10</td>
<td>1,834,201</td>
<td>1,714,851</td>
<td>527,848</td>
</tr>
<tr>
<td>11</td>
<td>11</td>
<td>2,340,687</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>2,183,950</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>9,391,259</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>14</td>
<td>6,239,027</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>15</td>
<td>18,639,467</td>
<td></td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see your tax return instructions.
## Capital Gains and Losses

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

<table>
<thead>
<tr>
<th></th>
<th>(d) Proceeds (sales price)</th>
<th>(e) Cost (or other basis)</th>
<th>(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)</th>
<th>(h) Gain or (loss) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td>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.</td>
<td>236,504,031</td>
<td>235,368,016</td>
<td>1,140,799</td>
</tr>
<tr>
<td>1b</td>
<td>Totals for all transactions reported on Form(s) 8949 with Box A checked</td>
<td>1,867,506,017</td>
<td>1,924,572,195</td>
<td>-259,264</td>
</tr>
<tr>
<td>2</td>
<td>Totals for all transactions reported on Form(s) 8949 with Box B checked</td>
<td>478,278,901</td>
<td>480,798,233</td>
<td>-1,620,130</td>
</tr>
<tr>
<td>3</td>
<td>Totals for all transactions reported on Form(s) 8949 with Box C checked</td>
<td>121,451,476</td>
<td>123,923,709</td>
<td>-2,385,929</td>
</tr>
<tr>
<td>4</td>
<td>Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824</td>
<td></td>
<td></td>
<td>-1,580,320</td>
</tr>
<tr>
<td>5</td>
<td>Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1</td>
<td></td>
<td></td>
<td>19,450,600</td>
</tr>
<tr>
<td>6</td>
<td>Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions</td>
<td></td>
<td></td>
<td>195,703,462</td>
</tr>
<tr>
<td>7</td>
<td>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</td>
<td></td>
<td></td>
<td>-177,509,440</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>(d) Proceeds (sales price)</th>
<th>(e) Cost (or other basis)</th>
<th>(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)</th>
<th>(h) Gain or (loss) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)</th>
</tr>
</thead>
<tbody>
<tr>
<td>8a</td>
<td>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.</td>
<td>79,490,814</td>
<td>73,772,382</td>
<td>5,718,327</td>
</tr>
<tr>
<td>8b</td>
<td>Totals for all transactions reported on Form(s) 8949 with Box D checked</td>
<td>327,909,644</td>
<td>309,579,136</td>
<td>25,634,509</td>
</tr>
<tr>
<td>9</td>
<td>Totals for all transactions reported on Form(s) 8949 with Box E checked</td>
<td>904,835,168</td>
<td>793,780,145</td>
<td>209,850,909</td>
</tr>
<tr>
<td>10</td>
<td>Totals for all transactions reported on Form(s) 8949 with Box F checked</td>
<td>341,374,652</td>
<td>282,254,297</td>
<td>30,836,014</td>
</tr>
<tr>
<td>11</td>
<td>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</td>
<td></td>
<td></td>
<td>128,172,685</td>
</tr>
<tr>
<td>12</td>
<td>Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1</td>
<td></td>
<td></td>
<td>132,482,774</td>
</tr>
<tr>
<td>13</td>
<td>Capital gain distributions. See the instructions</td>
<td></td>
<td></td>
<td>38,566,782</td>
</tr>
<tr>
<td>14</td>
<td>Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions</td>
<td></td>
<td></td>
<td>346,221,225</td>
</tr>
<tr>
<td>15</td>
<td>Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back</td>
<td></td>
<td></td>
<td>130,804,503</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see your tax return instructions.
### Part III  Summary

<p>| | | | | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>Combine lines 7 and 15 and enter the result</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>20,539,234</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- 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.

<table>
<thead>
<tr>
<th>17</th>
<th>Are lines 15 and 16 both gains?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes. Go to line 18.</td>
<td></td>
</tr>
<tr>
<td>No. Skip lines 18 through 21, and go to line 22.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>18</th>
<th>Enter the amount, if any, from line 7 of the <strong>28% Rate Gain Worksheet</strong> in the instructions</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>19</th>
<th>Enter the amount, if any, from line 18 of the <strong>Unrecaptured Section 1250 Gain Worksheet</strong> in the instructions</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>20</th>
<th>Are lines 18 and 19 both zero or blank?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes. Complete the <strong>Qualified Dividends and Capital Gain Tax Worksheet</strong> 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.</td>
<td></td>
</tr>
<tr>
<td>No. Complete the <strong>Schedule D Tax Worksheet</strong> in the instructions. Do not complete lines 21 and 22 below.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>21</th>
<th>If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>- The loss on line 16 or</td>
</tr>
<tr>
<td></td>
<td>- ($3,000), or if married filing separately, ($1,500)</td>
</tr>
</tbody>
</table>

**Note.** When figuring which amount is smaller, treat both amounts as positive numbers.

<table>
<thead>
<tr>
<th>22</th>
<th>Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes. Complete the <strong>Qualified Dividends and Capital Gain Tax Worksheet</strong> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).</td>
<td></td>
</tr>
<tr>
<td>No. Complete the rest of Form 1040 or Form 1040NR.</td>
<td></td>
</tr>
</tbody>
</table>

Schedule D (Form 1040) 2013
16 Combine lines 7 and 15 and enter the result

- 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.

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions.

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.

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 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

### Schedule C or C-EZ

#### (see instructions)

<table>
<thead>
<tr>
<th>Type of Property</th>
<th>A</th>
<th>B</th>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number of RENTALS = 10,618,247</td>
<td>Total Number of Rental Properties = 17,520,457</td>
<td>Number of ROYALTIES = 2,334,336</td>
</tr>
</tbody>
</table>

#### Fair Rental Days |

<table>
<thead>
<tr>
<th>Type of Property</th>
<th>A</th>
<th>B</th>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single Family Residence</td>
<td>3</td>
<td>10,154,109</td>
<td>2,314,199</td>
</tr>
<tr>
<td>Vacation/Short-Term Rental</td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Multi-Family Residence</td>
<td>5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Royalties</td>
<td>6</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Expenses:

#### Advertising  
☐ Yes ☐ No

#### Auto and travel (see instructions)  
☐ Yes ☐ No

#### Cleaning and maintenance  
☐ Yes ☐ No

#### Commissions  
☐ Yes ☐ No

#### Insurance  
☐ Yes ☐ No

#### Legal and other professional fees  
☐ Yes ☐ No

#### Management fees  
☐ Yes ☐ No

#### Mortgage interest paid to banks, etc. (see instructions)  
☐ Yes ☐ No

#### Other interest  
☐ Yes ☐ No

#### Repairs  
☐ Yes ☐ No

#### Supplies  
☐ Yes ☐ No

#### Taxes  
☐ Yes ☐ No

#### Utilities  
☐ Yes ☐ No

#### Depreciation expense or depletion  
☐ Yes ☐ No

#### Other (list)  
☐ Yes ☐ No

#### Total expenses. Add lines 5 through 19  
☐ Yes ☐ No

#### 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  
☐ Yes ☐ No

#### Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)  
☐ Yes ☐ No

#### Total of all amounts reported on line 3 for all rental properties  
☐ Yes ☐ No

#### Total of all amounts reported on line 4 for all royalty properties  
☐ Yes ☐ No

#### Total of all amounts reported on line 12 for all properties  
☐ Yes ☐ No

#### Total of all amounts reported on line 18 for all properties  
☐ Yes ☐ No

#### Total of all amounts reported on line 20 for all properties  
☐ Yes ☐ No

#### Income. Add positive amounts shown on line 21. **Do not** include any losses  
☐ Yes ☐ No

#### Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here  
☐ Yes ☐ No

#### Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here.  
☐ Yes ☐ No
## Part I: Income or Loss From Rental Real Estate and Royalties

**Note.** If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

**A** Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions)  

**B** If “Yes,” did you or will you file required Forms 1099?

<table>
<thead>
<tr>
<th>1a</th>
<th>Physical address of each property (street, city, state, ZIP code)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1b</th>
<th>Type of Property (from list below)</th>
<th>2</th>
<th>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.</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Type of Property:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Single Family Residence</td>
</tr>
<tr>
<td>2 Multi-Family Residence</td>
</tr>
</tbody>
</table>

**Income:**

<table>
<thead>
<tr>
<th>Properties:</th>
<th>REN</th>
<th>ROYAL</th>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 Rents received</td>
<td>303,699,176</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Royalties received</td>
<td>37,358,796</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Expenses:**

<table>
<thead>
<tr>
<th>Expenses:</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>5 Advertising</td>
<td>5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 Auto and travel (see instructions)</td>
<td>6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7 Cleaning and maintenance</td>
<td>7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 Commissions.</td>
<td>8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9 Insurance</td>
<td>9</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10 Legal and other professional fees</td>
<td>10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11 Management fees</td>
<td>11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12 Mortgage interest paid to banks, etc. (see instructions)</td>
<td>59,531,612</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13 Other interest</td>
<td>6,265,614</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14 Repairs</td>
<td>14</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15 Supplies</td>
<td>15</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16 Taxes</td>
<td>43,605,336</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17 Utilities</td>
<td>17</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18 Depreciation expense or depletion</td>
<td>73,389,549</td>
<td>4,130,559</td>
<td></td>
</tr>
<tr>
<td>19 Other (list) [ ]</td>
<td>19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20 Total expenses. Add lines 5 through 19</td>
<td>285,890,666</td>
<td>9,942,349</td>
<td></td>
</tr>
<tr>
<td>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</td>
<td>17,808,509</td>
<td>27,416,446</td>
<td></td>
</tr>
<tr>
<td>22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)</td>
<td>(49,147,244)</td>
<td></td>
<td>18,089,917</td>
</tr>
<tr>
<td>(Non)Deductible Loss</td>
<td>Rental Loss Carryover</td>
<td>11,389,052</td>
<td></td>
</tr>
<tr>
<td>23a Total of all amounts reported on line 3 for all rental properties</td>
<td>303,699,176</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Total of all amounts reported on line 4 for all royalty properties</td>
<td>37,358,796</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c Total of all amounts reported on line 12 for all properties</td>
<td>59,531,612</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d Total of all amounts reported on line 18 for all properties</td>
<td>77,520,108</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e Total of all amounts reported on line 20 for all properties</td>
<td>295,833,016</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**24 Income.** Add positive amounts shown on line 21. **Do not** include any losses

25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here

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.
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.

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Number of PARTNERSHIPS</td>
<td>6,396,933</td>
<td>18,615</td>
<td>9,675,747</td>
</tr>
<tr>
<td>B</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>Number of S-CORPS</td>
<td>4,814,336</td>
<td></td>
<td>291,142</td>
</tr>
<tr>
<td>D</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Passive Income and Loss

<table>
<thead>
<tr>
<th></th>
<th>(f) Passive loss allowed from Schedule K-1</th>
<th>(g) Passive income from Schedule K-1</th>
<th>(h) Nonpassive loss from Schedule K-1</th>
<th>(i) Section 179 expense deduction from Form 4562</th>
<th>(j) Nonpassive income from Schedule K-1</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>PARTNERSHIPS</td>
<td>PARTNERSHIPS</td>
<td>PARTNERSHIPS</td>
<td>PARTNERSHIPS</td>
<td>PARTNERSHIPS</td>
</tr>
<tr>
<td>B</td>
<td>1,357,030</td>
<td>1,799,924</td>
<td>1,660,119</td>
<td>437,240</td>
<td>2,221,222</td>
</tr>
<tr>
<td>C</td>
<td>S-CORPS</td>
<td>S-CORPS</td>
<td>S-CORPS</td>
<td>S-CORPS</td>
<td>S-CORPS</td>
</tr>
<tr>
<td>D</td>
<td>198,916</td>
<td>528,633</td>
<td>1,358,271</td>
<td>1,129,450</td>
<td>3,052,846</td>
</tr>
</tbody>
</table>

29a Totals: 2,205,074

29b Totals: 4,940,092

30 Add columns (g) and (i) of line 29a: 2,842,024

31 Add columns (f), (h), and (i) of line 29b: 5,017,896

#### Total partnership and S corporation income or (loss).

32 Combine lines 30 and 31. Enter the result here and include in the total on line 41: 8,459,740

### Part III Income or Loss From Estates and Trusts

33 (a) Name

#### Passive Income and Loss

<table>
<thead>
<tr>
<th></th>
<th>(c) Passive deduction or loss allowed from Schedule K-1</th>
<th>(d) Passive income from Schedule K-1</th>
<th>(e) Deduction or loss from Schedule K-1</th>
<th>(f) Other income from Schedule K-1</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

34a Totals: 307,390

34b Totals: 361,932

35 Add columns (d) and (f) of line 34a: 605,771

36 Add columns (c) and (e) of line 34b: 105,812

37 Total estate and trust income or (loss).

37 Combine lines 35 and 36. Enter the result here and include in the total on line 41: 649,193

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

38 (a) Name

#### Passive Income and Loss

<table>
<thead>
<tr>
<th></th>
<th>(c) Excess inclusion from Schedules Q, line 2c</th>
<th>(d) Taxable income (net loss) from Schedules Q, line 1b</th>
<th>(e) Income from Schedules Q, line 3b</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

### Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below: 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: 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).

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.

Schedule E (Form 1040) 2013

Attachment Sequence No. 13

Page 2
### 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 6196. 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.

<table>
<thead>
<tr>
<th></th>
<th>(a) Name</th>
<th>(b) Enter P for partnership; S for S corporation</th>
<th>(c) Check if foreign partnership</th>
<th>(d) Employer identification number</th>
<th>(e) Check if any amount is not at risk</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Part III Income or Loss From Estates and Trusts

#### Passive Income and Loss

- Passive loss allowed (attach Form 8852 if required)
- Nonpassive income from Schedule K-1
- Nonpassive loss from Schedule K-1
- Section 179 expense deduction from Form 4562
- Nonpassive income from Schedule K-1

#### Nonpassive Income and Loss

- Passive income from Schedule K-1
- Nonpassive deduction or loss allowed
- Other income from Schedule K-1

30 Add columns (g) and (i) of line 29a

31 Add columns (f), (h), and (i) of line 29b

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.

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

#### Passive Income and Loss

- Passive deduction or loss allowed (attach Form 8852 if required)
- Passive income from Schedule K-1
- Deduction or loss from Schedule K-1
- Other income from Schedule K-1

#### Nonpassive Income and Loss

- Nonpassive income from Schedule K-1

35 Add columns (d) and (f) of line 34a

36 Add columns (c) and (e) of line 34b

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.

### Part V Summary

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

42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 8855, 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).

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.
### Before you begin:

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

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See 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

<table>
<thead>
<tr>
<th></th>
<th>Child 1</th>
<th>Child 2</th>
<th>Child 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Child’s name</td>
<td>First name</td>
<td>Last name</td>
</tr>
<tr>
<td></td>
<td>If you have more than three qualifying children, you only have to list three to get the maximum credit.</td>
<td>21,565,175</td>
<td>10,906,178</td>
</tr>
<tr>
<td>2</td>
<td>Child’s SSN</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>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.</td>
<td>21,565,175</td>
<td>10,906,178</td>
</tr>
<tr>
<td>3</td>
<td>Child’s year of birth</td>
<td>Year</td>
<td>21,566,176</td>
</tr>
<tr>
<td></td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4a</td>
<td>Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?</td>
<td>1,503,490</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>Go to line 5.</td>
<td>Go to line 5.</td>
<td>Go to line 5.</td>
</tr>
<tr>
<td>4b</td>
<td>Was the child permanently and totally disabled during any part of 2013?</td>
<td>672,005</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>Go to line 5.</td>
<td>Go to line 5.</td>
<td>Go to line 5.</td>
</tr>
<tr>
<td>5</td>
<td>Child’s relationship to you</td>
<td>(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)</td>
<td>21,566,176</td>
</tr>
<tr>
<td>6</td>
<td>Number of months child lived with you in the United States during 2013</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• If the child lived with you for more than half of 2013 but less than 7 months, enter “7.”</td>
<td>21,564,185</td>
<td>10,907,183</td>
</tr>
<tr>
<td></td>
<td>• 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.”</td>
<td>Do not enter more than 12 months.</td>
<td>Do not enter more than 12 months.</td>
</tr>
</tbody>
</table>
## Earned Income Credit

**Qualifying Child Information**

<table>
<thead>
<tr>
<th>Child 1</th>
<th>Child 2</th>
<th>Child 3</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Child’s name</strong>&lt;br&gt; If you have more than three qualifying children, you only have to list three to get the maximum credit.</td>
<td><strong>Child’s name</strong>&lt;br&gt; If you have more than three qualifying children, you only have to list three to get the maximum credit.</td>
<td><strong>Child’s name</strong>&lt;br&gt; If you have more than three qualifying children, you only have to list three to get the maximum credit.</td>
</tr>
<tr>
<td>First name</td>
<td>Last name</td>
<td>First name</td>
</tr>
<tr>
<td><strong>Child’s SSN</strong>&lt;br&gt;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.</td>
<td><strong>Child’s SSN</strong>&lt;br&gt;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.</td>
<td><strong>Child’s SSN</strong>&lt;br&gt;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.</td>
</tr>
<tr>
<td><strong>Child’s year of birth</strong>&lt;br&gt;</td>
<td><strong>Child’s year of birth</strong>&lt;br&gt;</td>
<td><strong>Child’s year of birth</strong>&lt;br&gt;</td>
</tr>
<tr>
<td>Year</td>
<td><strong>Year</strong></td>
<td>Year</td>
</tr>
<tr>
<td>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.</td>
<td>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.</td>
<td>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.</td>
</tr>
<tr>
<td><strong>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)?</strong></td>
<td><strong>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)?</strong></td>
<td><strong>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)?</strong></td>
</tr>
<tr>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>Go to line 5.</td>
<td>Go to line 5.</td>
<td>Go to line 5.</td>
</tr>
<tr>
<td><strong>4 b Was the child permanently and totally disabled during any part of 2013?</strong></td>
<td><strong>4 b Was the child permanently and totally disabled during any part of 2013?</strong></td>
<td><strong>4 b Was the child permanently and totally disabled during any part of 2013?</strong></td>
</tr>
<tr>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>Go to line 5.</td>
<td>Go to line 5.</td>
<td>Go to line 5.</td>
</tr>
<tr>
<td>The child is not a qualifying child.</td>
<td>The child is not a qualifying child.</td>
<td>The child is not a qualifying child.</td>
</tr>
<tr>
<td><strong>5 Child’s relationship to you</strong>&lt;br&gt;(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)</td>
<td><strong>5 Child’s relationship to you</strong>&lt;br&gt;(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)</td>
<td><strong>5 Child’s relationship to you</strong>&lt;br&gt;(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)</td>
</tr>
<tr>
<td><strong>6 Number of months child lived with you in the United States during 2013</strong>&lt;br&gt;• If the child lived with you for more than half of 2013 but less than 7 months, enter “7.”&lt;br&gt;• 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.”&lt;br&gt;Do not enter more than 12 months.&lt;br&gt;Do not enter more than 12 months.&lt;br&gt;Do not enter more than 12 months.</td>
<td><strong>6 Number of months child lived with you in the United States during 2013</strong>&lt;br&gt;• If the child lived with you for more than half of 2013 but less than 7 months, enter “7.”&lt;br&gt;• 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.”&lt;br&gt;Do not enter more than 12 months.&lt;br&gt;Do not enter more than 12 months.&lt;br&gt;Do not enter more than 12 months.</td>
<td><strong>6 Number of months child lived with you in the United States during 2013</strong>&lt;br&gt;• If the child lived with you for more than half of 2013 but less than 7 months, enter “7.”&lt;br&gt;• 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.”&lt;br&gt;Do not enter more than 12 months.&lt;br&gt;Do not enter more than 12 months.&lt;br&gt;Do not enter more than 12 months.</td>
</tr>
</tbody>
</table>
**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](http://www.irs.gov/schedulef).**

### Table: Part I - Farm Income—Cash Method

**Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.).**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a. Sales of livestock and other resale items (see instructions)</td>
<td>334,846</td>
</tr>
<tr>
<td>1b. Cost or other basis of livestock or other items reported on line 1a</td>
<td>222,596</td>
</tr>
<tr>
<td>1c. Subtract line 1b from line 1a</td>
<td></td>
</tr>
<tr>
<td>2. Sales of livestock, produce, grains, and other products you raised</td>
<td></td>
</tr>
<tr>
<td>3a. Cooperative distributions (Form(s) 1099-PATR)</td>
<td></td>
</tr>
<tr>
<td>3b. Taxable amount</td>
<td></td>
</tr>
<tr>
<td>3c. Subtract line 3a from line 3b</td>
<td></td>
</tr>
<tr>
<td>4a. Commodity Credit Corporation (CCC) loans reported under election</td>
<td></td>
</tr>
<tr>
<td>4b. Taxable amount</td>
<td></td>
</tr>
<tr>
<td>4c. Subtract line 4b from line 4b</td>
<td></td>
</tr>
<tr>
<td>5a. Crop insurance proceeds and federal crop disaster payments</td>
<td></td>
</tr>
<tr>
<td>5b. Taxable amount</td>
<td></td>
</tr>
<tr>
<td>5c. Subtract line 5b from line 5b</td>
<td></td>
</tr>
<tr>
<td>6. Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4a, 5a, 6b, 7, and 8).</td>
<td></td>
</tr>
</tbody>
</table>

### Table: Part II - Farm Expenses—Cash and Accrual Method

**Do not include personal or living expenses (see instructions).**

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

### Part III

- **Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions.**

- **Add lines 10 through 32f. If line 32f is negative, see instructions.**

### Net farm profit or (loss)

**Subtract line 33 from line 9. Total of all unmarked expenses = 1,553,322.**

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

**Non-deductible Loss (+) / Suspended Carryover (-):**

- **If you did receive an applicable subsidy in 2013? (see instructions) = 25,476**

### Check boxes

- **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.**
### Schedule F (Form 1040)

#### Part I: Farm Income—Cash Method

Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

<table>
<thead>
<tr>
<th>A</th>
<th>Principal crop or activity</th>
<th>B</th>
<th>Enter code from Part IV</th>
<th>C</th>
<th>Accounting method:</th>
<th>D</th>
<th>Employer ID number (EIN), (see instr)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Cash</td>
<td></td>
<td>Accrual</td>
</tr>
</tbody>
</table>

**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? If “No,” see instructions for limit on passive losses: 
- Yes 
- No

**G** If “Yes,” did you or will you file required Forms 1099? 
- Yes 
- No

#### Part II: Farm Expenses—Cash and Accrual Method

Do not include personal or living expenses (see instructions).

<table>
<thead>
<tr>
<th>A</th>
<th>Car and truck expenses (see instructions). Also attach Form 462</th>
<th>B</th>
<th>Enter code from Part IV</th>
<th>C</th>
<th>Accounting method:</th>
<th>D</th>
<th>Employer ID number (EIN), (see instr)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Cash</td>
<td></td>
<td>Accrual</td>
</tr>
</tbody>
</table>

**32** Denotes that the line item is the addition of both cash and accrual methods of accounting.
### Part III Farm Income—Accrual Method (see instructions)

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

*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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>111100</td>
<td>Oilseed and grain farming</td>
</tr>
<tr>
<td>111210</td>
<td>Vegetable and melon farming</td>
</tr>
</tbody>
</table>

#### Animal Production

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>112111</td>
<td>Beef cattle ranching and farming</td>
</tr>
<tr>
<td>112112</td>
<td>Cattle feedlots</td>
</tr>
<tr>
<td>112120</td>
<td>Dairy cattle and milk production</td>
</tr>
<tr>
<td>112210</td>
<td>Hog and pig farming</td>
</tr>
<tr>
<td>112300</td>
<td>Poultry and egg production</td>
</tr>
<tr>
<td>112400</td>
<td>Sheep and goat farming</td>
</tr>
<tr>
<td>112510</td>
<td>Aquaculture</td>
</tr>
<tr>
<td>112900</td>
<td>Other animal production</td>
</tr>
</tbody>
</table>

#### Forestry and Logging

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>113000</td>
<td>Forestry and logging (including forest nurseries and timber tracts)</td>
</tr>
</tbody>
</table>

**Denotes that the line item is the addition of both cash and accrual methods of accounting."
### Part III Farm Income—Accrual Method (see instructions)

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount (in thousands of dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>37</td>
<td>Sales of livestock, produce, grains, and other products</td>
<td>114,900,141</td>
</tr>
<tr>
<td>38a</td>
<td>Cooperative distributions (Form(s) 1099-PATR)</td>
<td><strong>25,094,918</strong></td>
</tr>
<tr>
<td>38b</td>
<td>Taxable amount</td>
<td><strong>18,141,813</strong></td>
</tr>
<tr>
<td>39a</td>
<td>Agricultural program payments</td>
<td><strong>5,897,984</strong></td>
</tr>
<tr>
<td>39b</td>
<td>Taxable amount</td>
<td><strong>5,832,885</strong></td>
</tr>
<tr>
<td>40</td>
<td>Commodity Credit Corporation (CCC) loans:</td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>CCC loans reported under election</td>
<td><strong>285,698</strong></td>
</tr>
<tr>
<td>b</td>
<td>CCC loans forfeited</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Crop insurance proceeds</td>
<td><strong>8,531,338</strong></td>
</tr>
<tr>
<td>42</td>
<td>Custom hire (machine work) income</td>
<td><strong>5,220,297</strong></td>
</tr>
<tr>
<td>43</td>
<td>Other income (see instructions)</td>
<td><strong>10,771,601</strong></td>
</tr>
<tr>
<td>44</td>
<td>Add amounts in the right column for lines 37 through 43</td>
<td>5,842,841</td>
</tr>
<tr>
<td>45</td>
<td>Inventory of livestock, produce, grains, and other products at beginning of the year</td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>Cost of livestock, produce, grains, and other products purchased during the year</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>Add lines 45 and 46</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Inventory of livestock, produce, grains, and other products at end of year</td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>Cost of livestock, produce, grains, and other products sold</td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>Gross income</td>
<td>2,248,849</td>
</tr>
</tbody>
</table>

*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

**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**
Credit for the Elderly or the Disabled

- Complete and attach to Form 1040A or 1040.

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

**Department of the Treasury**
**Internal Revenue Service (99)**

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

**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  
- 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

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

**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.)

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.
**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.

**Part I**

Check the Box for Your Filing Status and Age

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Box</th>
<th>Age Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single, Head of household, or Qualifying widow(er)</td>
<td>1</td>
<td>You were 65 or older</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>You were under 65 and you retired on permanent and total disability</td>
</tr>
<tr>
<td>Married filing jointly</td>
<td>3</td>
<td>Both spouses were 65 or older</td>
</tr>
<tr>
<td></td>
<td>4</td>
<td>Both spouses were under 65, but only one spouse retired on permanent and total disability</td>
</tr>
<tr>
<td>Married filing separately</td>
<td>5</td>
<td>Both spouses were under 65, and both retired on permanent and total disability</td>
</tr>
<tr>
<td></td>
<td>6</td>
<td>One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability</td>
</tr>
<tr>
<td></td>
<td>7</td>
<td>One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability</td>
</tr>
<tr>
<td></td>
<td>8</td>
<td>You were 65 or older and you lived apart from your spouse for all of 2013</td>
</tr>
<tr>
<td></td>
<td>9</td>
<td>You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2013</td>
</tr>
</tbody>
</table>

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

**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.)

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

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Enter:</th>
</tr>
</thead>
</table>
| 10   | If you checked (in Part I):  
  Box 1, 2, 4, or 7  
  Box 3, 5, or 6  
  Box 8 or 9  
  
  Did you check box 2, 4, 5, 6, or 9 in Part I? Yes/No | Enter: | |
| 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. | | |

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

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Enter:</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>If you completed line 11, enter the smaller of line 10 or line 11. All others, enter the amount from line 10</td>
<td></td>
</tr>
</tbody>
</table>
| 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).  
  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).  
  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 | | |
| 14   | Enter the amount from Form 1040A, line 22, or Form 1040, line 38 | | |
| 15   | If you checked (in Part I):  
  Box 1 or 2  
  Box 3, 4, 5, 6, or 7  
  Box 8 or 9  
  
  Subtract line 15 from line 14. If zero or less, enter -0- | Enter: | |
| 16   | Subtract line 15 from line 14. If zero or less, enter -0- | | 83,904 |
| 17   | Enter one-half of line 16. If zero or less, enter -0- | | 83,904 |
| 18   | Add lines 13c and 17 | | |

* Data not shown because of the small number of sample returns on which it is based.
### Part III Figure Your Credit

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>If you checked (in Part I):</td>
<td>$5,000, $7,500, $3,750</td>
</tr>
<tr>
<td></td>
<td>Did you check box 2, 4, 5, 6, or 9 in Part I?</td>
<td>Yes/No</td>
</tr>
</tbody>
</table>

- 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.

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.

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2013.
   - Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions).
   - Nontaxable veterans’ pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions).
   - 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.

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

15 If you checked (in Part I): Enter: | $7,500, $10,000, $5,000 |

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

17 Enter one-half of line 16.

18 Add lines 13c and 17.

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

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

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

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).

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

**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?**

- **No**
  - Did you receive wages or tips in 2013?
    - **Yes**
      - Was the total of your wages and tips subject to social security or railroad retirement (tier 1) tax plus your net earnings from self-employment more than $113,700?
        - **Yes**
          - Did you receive tips subject to social security or Medicare tax that you did not report to your employer?
            - **Yes**
              - Did you report any wages on Form 8919, Uncollected Social Security and Medicare Tax on Wages?
                - **Yes**
                  - You must use Long Schedule SE on page 2
                - **No**
                  - You must use Long Schedule SE on page 2
            - **No**
              - You must use Long Schedule SE on page 2
        - **No**
          - Did you receive church employee income (see instructions) reported on Form W-2 of $108.28 or more?
            - **Yes**
              - You must use Long Schedule SE on page 2
            - **No**
              - You may use Short Schedule SE below

- **Yes**
  - You must use Long Schedule SE on page 2

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

1. **a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. 
2. **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
3. **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 .
4. **3** Combine lines 1a, 1b, and 2 .
5. **4** Multiply line 3 by 92.35% (.9235). If less than $400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b .

**Note.** If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.

6. **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.
7. **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.
**Self-Employment Tax**

**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.

```
  Did you receive wages or tips in 2013? 
    Yes
    Do you receive wages or tips subject to social security or railroad retirement (tier 1) tax plus your net earnings from self-employment more than $113,700?
      Yes
      Did you receive tips subject to social security or Medicare tax that you did not report to your employer?
        Yes
        Did you report any wages on Form 8919, Uncollected Social Security and Medicare Tax on Wages?
          Yes
          You must use Long Schedule SE on page 2
        No
        You may use Short Schedule SE below
      No
      Did you receive church employee income (see instructions) reported on Form W-2 of $108.28 or more?
        Yes
        You must use Long Schedule SE on page 2
      No
      Did you receive wages or tips subject to social security or railroad retirement (tier 1) tax plus your net earnings from self-employment more than $113,700?
        No
        No
```

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

1. **Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A.**

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.**

3. **Combine lines 1a, 1b, and 2.**

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.**

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.**

6. **Deduction for one-half of self-employment tax.**

   **Note.** If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.
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).

1b  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.

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).

3  Combine lines 1a, 1b, and 2.

4a  If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. Note. If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.

4b  If you elect one or both of the optional methods, enter the total of lines 15 and 17 here.

4c  If less than $400 and you had church employee income, enter -0- and continue.

5a  Enter your church employee income from Form W-2. See instructions for definition of church employee income.

5b  Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-.

6  Add lines 4c and 5b.

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.

8a  Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation.

8b  If $113,700 or more, skip lines 8b through 10, and go to line 11.

8c  Unreported tips subject to social security tax (from Form 4137, line 10).

8d  Wages subject to social security tax (from Form 8919, line 10).

9  Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11.

10  Multiply the smaller of line 6 or line 9 by 12.4% (.124).

11  Multiply line 6 by 2.9% (.029).

12  Deduction for one-half of self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54.

13  Deduction for one-half of self-employment tax.

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

Farm Optional Method. You may use this method only if (a) your gross farm income1 was not more than $6,960, or (b) your net farm profits2 were less than $5,024.

14  Maximum income for optional methods.

15  Enter the smaller of: two-thirds (2/3) of gross farm income (not less than zero) or $4,640. Also include this amount on line 4b above.

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits3 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 13 from line 14.

17  Enter the smaller of: two-thirds (2/3) of gross nonfarm income (not less than zero) or the amount on line 16. Also include this amount on line 4b above.

---

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.
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.

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)

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)

3 Combine lines 1a, 1b, and 2

4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 Note. If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions

4b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

Exception. If less than $400 and you had church employee income, enter -0- and continue

5a Enter your church employee income from Form W-2. See instructions for definition of church employee income

5b Multiply line 5a by 92.35% (.9235). If less than $100, enter 0-

6 Add lines 4c and 5b

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

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

8b Unreported tips subject to social security tax (from Form 4137, line 10)

8c Wages subject to social security tax (from Form 8919, line 10)

8d Add lines 8a, 8b, and 8c

9 Subtract line 8d from line 7. If zero or less, enter 0- and continue

10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)

11 Multiply line 6 by 2.9% (.029)

12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54

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

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 was not more than $6,960, or (b) your net farm profits were less than $5,024.

14 Maximum income for optional methods

15 Enter the smaller of: two-thirds (2/3) of gross farm income (not less than zero) or $4,640. Also include this amount on line 4b above

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits were less than $5,024 and also less than 72.189% of your gross nonfarm income, 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

17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income (not less than zero) or the amount on line 16. Also include this amount on line 4b above

1  From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B
2  From Sch. F, line 10, and Sch. M-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
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.

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

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.

2  Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48

3  Subtract line 2 from line 1. If zero, stop; you cannot take this credit

4a  Earned income (see separate instructions)

4b  Nontaxable combat pay (see separate instructions)

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

6  Multiply the amount on line 5 by 15% (.15) and enter the result

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.

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

Cat. No. 59761M  Schedule 8812 (Form 1040A or 1040) 2013
Child Tax Credit

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

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 Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).

2 Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48 ...

3 Subtract line 2 from line 1. If zero, stop; you cannot take this credit ...

4a Earned income (see separate instructions) ....

4b Nontaxable combat pay (see separate instructions) ...

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 ...

6 Multiply the amount on line 5 by 15% (.15) and enter the result ...

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.

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

8 **1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code “UT” and entered on line 60.
   - **1040A filers:** Enter -0-.
   - **1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code “UT” and entered on line 59.

9 Add lines 7 and 8.

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.

11 Subtract line 10 from line 9. If zero or less, enter -0-.

12 Enter the larger of line 6 or line 11.
   - Next, enter the smaller of line 3 or line 12 on line 13.

### Part IV Additional Child Tax Credit

13 This is your additional child tax credit.

Enter this amount on Form 1040, line 65. Form 1040A, line 59, 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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>1,863,528</td>
</tr>
</tbody>
</table>

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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>526,453</td>
</tr>
</tbody>
</table>

9. Add lines 7 and 8.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>2,389,981</td>
</tr>
</tbody>
</table>

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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>7,353,508</td>
</tr>
</tbody>
</table>

11. Subtract line 10 from line 9. If zero or less, enter -0-.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>697,261</td>
</tr>
</tbody>
</table>

12. Enter the larger of line 6 or line 11.

   Next, enter the smaller of line 3 or line 12 on line 13.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>4,049,327</td>
</tr>
</tbody>
</table>

### Part IV  Additional Child Tax Credit

13. This is your additional child tax credit.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>27,855,164</td>
</tr>
</tbody>
</table>
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.

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

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?
   a Yes
   b 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

5 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property

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

7 Applied to reduce any general business credit carryover to or from the tax year of the discharge

8 Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge

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

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

10b Applied to reduce the basis of your principal residence. Enter amount here ONLY if line 1e is checked

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
   b Land used or held for use in a trade or business of farming
   c Other property used or held for use in a trade or business or for the production of income

12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge

13 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge

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.
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.

<table>
<thead>
<tr>
<th>Part I General Information (see instructions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Amount excluded is due to (check applicable box(es)):</td>
</tr>
<tr>
<td>a Discharge of indebtedness in a title 11 case</td>
</tr>
<tr>
<td>b Discharge of indebtedness to the extent insolvent (not in a title 11 case)</td>
</tr>
<tr>
<td>c Discharge of qualified farm indebtedness</td>
</tr>
<tr>
<td>d Discharge of qualified real property business indebtedness</td>
</tr>
<tr>
<td>e Discharge of qualified principal residence indebtedness</td>
</tr>
<tr>
<td>2 Total amount of discharged indebtedness excluded from gross income</td>
</tr>
<tr>
<td>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?</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Part II Reduction of Tax Attributes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter amount excluded from gross income:</td>
</tr>
<tr>
<td>4 For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property</td>
</tr>
<tr>
<td>5 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property</td>
</tr>
<tr>
<td>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</td>
</tr>
<tr>
<td>7 Applied to reduce any general business credit carryover to or from the tax year of the discharge</td>
</tr>
<tr>
<td>8 Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge</td>
</tr>
<tr>
<td>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</td>
</tr>
<tr>
<td>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</td>
</tr>
<tr>
<td>10b Applied to reduce the basis of your principal residence. Enter amount here ONLY if line 1e is checked</td>
</tr>
<tr>
<td>11 For a discharge of qualified farm indebtedness applied to reduce the basis of:</td>
</tr>
<tr>
<td>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</td>
</tr>
<tr>
<td>b Land used or held for use in a trade or business of farming</td>
</tr>
<tr>
<td>c Other property used or held for use in a trade or business or for the production of income</td>
</tr>
<tr>
<td>12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge</td>
</tr>
<tr>
<td>13 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge</td>
</tr>
</tbody>
</table>

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.
**Part I  Employee Business Expenses and Reimbursements**

**Step 1 Enter Your Expenses**

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Column A - Other Than Meals and Entertainment</th>
<th>Column B - Meals and Entertainment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)</td>
<td>4,669,389</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Parking fees, tolls, and transportation, including train, bus, etc., that <strong>did not</strong> involve overnight travel or commuting to and from work</td>
<td>1,959,052</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <strong>Do not</strong> include meals and entertainment</td>
<td>1,820,733</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Business expenses not included on lines 1 through 3. <strong>Do not</strong> include meals and entertainment</td>
<td>5,457,318</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Meals and entertainment expenses (see instructions)</td>
<td></td>
<td>2,841,939</td>
</tr>
<tr>
<td>6</td>
<td><strong>Total expenses.</strong> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5</td>
<td></td>
<td>7,591,232</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Enter reimbursements received from your employer that were <strong>not</strong> reported to you in box 1 of Form W-2. Include any reimbursements reported under code &quot;L&quot; in box 12 of your Form W-2 (see instructions)</td>
<td>393,473</td>
<td>197,792</td>
</tr>
</tbody>
</table>

**Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)**

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>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)</td>
<td>7,571,585</td>
<td>2,826,054</td>
</tr>
</tbody>
</table>

**Note:** If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>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.)</td>
<td></td>
<td>2,826,054</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>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.)</td>
<td></td>
<td>7,703,087</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see your tax return instructions.
## Employee Business Expenses

### Part I  Employee Business Expenses and Reimbursements

#### Step 1  Enter Your Expenses

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Vehicle expense from line 22 or line 29. (Rural mail carriers: See</td>
<td>32,580,218</td>
<td></td>
</tr>
<tr>
<td></td>
<td>instructions.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Parking fees, tolls, and transportation, including train, bus, etc., that</td>
<td>1,952,185</td>
<td></td>
</tr>
<tr>
<td></td>
<td>did not involve overnight travel or commuting to and from work.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Travel expense while away from home overnight, including lodging,</td>
<td>5,521,735</td>
<td></td>
</tr>
<tr>
<td></td>
<td>airplane, car rental, etc. Do not include meals and entertainment.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Business expenses not included on lines 1 through 3. Do not include</td>
<td>18,979,325</td>
<td></td>
</tr>
<tr>
<td></td>
<td>meals and entertainment.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Meals and entertainment expenses (see instructions)</td>
<td></td>
<td>10,374,427</td>
</tr>
<tr>
<td>6</td>
<td><strong>Total expenses.</strong> In Column A, add lines 1 through 4 and enter the</td>
<td>59,033,463</td>
<td></td>
</tr>
<tr>
<td></td>
<td>result. In Column B, enter the amount from line 5.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Enter reimbursements received from your employer that were not reported</td>
<td>2,095,523</td>
<td>734,805</td>
</tr>
<tr>
<td></td>
<td>to you in box 1 of Form W-2. Include any reimbursements reported under</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>code “L” in box 12 of your Form W-2 (see instructions).</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Step 3  Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Subtract line 7 from line 6. If zero or less, enter -0-. However, if line</td>
<td>57,010,836</td>
<td>9,714,315</td>
</tr>
<tr>
<td></td>
<td>7 is greater than line 6 in Column A, report the excess as income on</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Form 1040, line 7 (or on Form 1040NR, line 8).</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:** If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>In Column A, enter the amount from line 8. In Column B, multiply line 8 by</td>
<td></td>
<td>5,797,907</td>
</tr>
<tr>
<td></td>
<td>50% (.50). (Employees subject to Department of Transportation (DOT) hours</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>of service limits: Multiply meal expenses incurred while away from home</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>on business by 80% (.80) instead of 50%. For details, see instructions.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Add the amounts on line 9 of both columns and enter the total here. Also,</td>
<td></td>
<td>62,808,743</td>
</tr>
<tr>
<td></td>
<td>enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Form 1040NR), line 7). (Armed Forces reservists, qualified performing</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>artists, fee-basis state or local government officials, and individuals</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>with disabilities: See the instructions for special rules on where to</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>enter the total.)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see your tax return instructions.
### Part II  Vehicle Expenses

#### Section A—General Information
(You must complete this section if you are claiming vehicle expenses.)

<table>
<thead>
<tr>
<th></th>
<th>(a) Vehicle 1</th>
<th>(b) Vehicle 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>Enter the date the vehicle was placed in service</td>
<td>/</td>
</tr>
<tr>
<td>12</td>
<td>Total miles the vehicle was driven during 2013</td>
<td>miles</td>
</tr>
<tr>
<td>13</td>
<td>Business miles included on line 12</td>
<td>miles</td>
</tr>
<tr>
<td>14</td>
<td>Percent of business use. Divide line 13 by line 12</td>
<td>%</td>
</tr>
<tr>
<td>15</td>
<td>Average daily roundtrip commuting distance</td>
<td>miles</td>
</tr>
<tr>
<td>16</td>
<td>Commuting miles included on line 12</td>
<td>miles</td>
</tr>
<tr>
<td>17</td>
<td>Other miles. Add lines 13 and 16 and subtract the total from line 12</td>
<td>miles</td>
</tr>
<tr>
<td>18</td>
<td>Was your vehicle available for personal use during off-duty hours?</td>
<td>☐ Yes ☐ No</td>
</tr>
<tr>
<td>19</td>
<td>Do you (or your spouse) have another vehicle available for personal use?</td>
<td>☐ Yes ☐ No</td>
</tr>
<tr>
<td>20</td>
<td>Do you have evidence to support your deduction?</td>
<td>☐ Yes ☐ No</td>
</tr>
<tr>
<td>21</td>
<td>If “Yes,” is the evidence written?</td>
<td>☐ Yes ☐ No</td>
</tr>
</tbody>
</table>

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>22</td>
<td>Multiply line 13 by 56.5¢ (.565). Enter the result here and on line 1</td>
</tr>
</tbody>
</table>

#### Section C—Actual Expenses

<table>
<thead>
<tr>
<th></th>
<th>(a) Vehicle 1</th>
<th>(b) Vehicle 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>23</td>
<td>Gasoline, oil, repairs, vehicle insurance, etc.</td>
<td></td>
</tr>
<tr>
<td>24a</td>
<td>Vehicle rentals</td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>Inclusion amount (see instructions)</td>
<td></td>
</tr>
<tr>
<td>c</td>
<td>Subtract line 24b from line 24a</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)</td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Add lines 23, 24c, and 25.</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Multiply line 26 by the percentage on line 14</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Depreciation (see instructions)</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Add lines 27 and 28. Enter total here and on line 1</td>
<td>466,761</td>
</tr>
</tbody>
</table>

#### Section D—Depreciation of Vehicles
(Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

<table>
<thead>
<tr>
<th></th>
<th>(a) Vehicle 1</th>
<th>(b) Vehicle 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>30</td>
<td>Enter cost or other basis (see instructions)</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Enter section 179 deduction and special allowance (see instructions)</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Enter depreciation method and percentage (see instructions)</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Multiply line 32 by the percentage on line 33 (see instructions)</td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Add lines 31 and 34</td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Enter the applicable limit explained in the line 36 instructions</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Multiply line 36 by the percentage on line 14</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>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</td>
<td></td>
</tr>
</tbody>
</table>

---

Form 2106 (2013)
### Part II  
**Vehicle Expenses**

#### Section A—General Information  
(You must complete this section if you are claiming vehicle expenses.)

<table>
<thead>
<tr>
<th></th>
<th>(a) Vehicle 1</th>
<th>(b) Vehicle 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>Enter the date the vehicle was placed in service</td>
<td>11</td>
</tr>
<tr>
<td>12</td>
<td>Total miles the vehicle was driven during 2013</td>
<td>12</td>
</tr>
<tr>
<td>13</td>
<td>Business miles included on line 12</td>
<td>13</td>
</tr>
<tr>
<td>14</td>
<td>Percent of business use. Divide line 13 by line 12</td>
<td>14</td>
</tr>
<tr>
<td>15</td>
<td>Average daily roundtrip commuting distance</td>
<td>15</td>
</tr>
<tr>
<td>16</td>
<td>Commuting miles included on line 12</td>
<td>16</td>
</tr>
<tr>
<td>17</td>
<td>Other miles. Add lines 13 and 16 and subtract the total from line 12</td>
<td>17</td>
</tr>
<tr>
<td>18</td>
<td>Was your vehicle available for personal use during off-duty hours?</td>
<td>Yes</td>
</tr>
<tr>
<td>19</td>
<td>Do you (or your spouse) have another vehicle available for personal use?</td>
<td>Yes</td>
</tr>
<tr>
<td>20</td>
<td>Do you have evidence to support your deduction?</td>
<td>Yes</td>
</tr>
<tr>
<td>21</td>
<td>If “Yes,” is the evidence written?</td>
<td>Yes</td>
</tr>
</tbody>
</table>

#### 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

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

#### Section D—Depreciation of Vehicles  
(Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

<table>
<thead>
<tr>
<th></th>
<th>(a) Vehicle 1</th>
<th>(b) Vehicle 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>30</td>
<td>Enter cost or other basis (see instructions)</td>
<td>30</td>
</tr>
<tr>
<td>31</td>
<td>Enter section 179 deduction and special allowance (see instructions)</td>
<td>31</td>
</tr>
<tr>
<td>32</td>
<td>Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)</td>
<td>32</td>
</tr>
<tr>
<td>33</td>
<td>Enter depreciation method and percentage (see instructions)</td>
<td>33</td>
</tr>
<tr>
<td>34</td>
<td>Multiply line 32 by the percentage on line 33 (see instructions)</td>
<td>34</td>
</tr>
<tr>
<td>35</td>
<td>Add lines 31 and 34</td>
<td>35</td>
</tr>
<tr>
<td>36</td>
<td>Enter the applicable limit explained in the line 36 instructions</td>
<td>36</td>
</tr>
<tr>
<td>37</td>
<td>Multiply line 36 by the percentage on line 14</td>
<td>37</td>
</tr>
<tr>
<td>38</td>
<td>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</td>
<td>38</td>
</tr>
</tbody>
</table>
Form 2106-EZ
Unreimbursed Employee Business Expenses

Unreimbursed Employee Business Expenses

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

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**

<table>
<thead>
<tr>
<th>1</th>
<th>Complete Part II. Multiply line 8a by 56.5¢ (.565). Enter the result here</th>
<th>4,669,389</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work</td>
<td>1,959,052</td>
</tr>
<tr>
<td>3</td>
<td>Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment</td>
<td>1,820,733</td>
</tr>
<tr>
<td>4</td>
<td>Business expenses not included on lines 1 through 3. Do not include meals and entertainment</td>
<td>5,457,318</td>
</tr>
<tr>
<td>5</td>
<td>Meals and entertainment expenses: $2,841,939 x 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.)</td>
<td>2,826,054</td>
</tr>
<tr>
<td>6</td>
<td>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.)</td>
<td>7,703,087</td>
</tr>
</tbody>
</table>

**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 |
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.

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 \times 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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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

For Paperwork Reduction Act Notice, see your tax return instructions.
2013 Line Item Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

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______

Identification number of RIC or REIT
Shareholder’s identifying number
Shareholder’s name, address, and ZIP code

1a Total undistributed long-term capital gains
1b Unrecaptured section 1250 gain
1c Section 1202 gain
1d Collectibles (28%) gain
2 Tax paid by the RIC or REIT on the box 1a gains

6,281
* 
6,261

Total Forms Filed = 6,797

* Data not shown because of the small number of returns on which it is based.
<table>
<thead>
<tr>
<th>Name, address, and ZIP code of RIC or REIT</th>
<th>OMB No. 1545-0145</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Notice to Shareholder of Undistributed Long-Term Capital Gains</strong></td>
<td></td>
</tr>
<tr>
<td>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 ________<strong><strong>, 20</strong></strong>.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Forms Filed = 6,797</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Identification number of RIC or REIT</strong></td>
<td><strong>1a Total undistributed long-term capital gains</strong></td>
</tr>
<tr>
<td></td>
<td>123,020</td>
</tr>
<tr>
<td><strong>Shareholder’s identifying number</strong></td>
<td><strong>1b Unrecaptured section 1250 gain</strong></td>
</tr>
<tr>
<td></td>
<td>*</td>
</tr>
<tr>
<td><strong>Shareholder’s name, address, and ZIP code</strong></td>
<td><strong>1c Section 1202 gain</strong></td>
</tr>
<tr>
<td></td>
<td>*</td>
</tr>
<tr>
<td></td>
<td>0</td>
</tr>
<tr>
<td></td>
<td><strong>1d Collectibles (28%) gain</strong></td>
</tr>
<tr>
<td></td>
<td>0</td>
</tr>
<tr>
<td></td>
<td><strong>2 Tax paid by the RIC or REIT on the box 1a gains</strong></td>
</tr>
<tr>
<td></td>
<td>32,557</td>
</tr>
</tbody>
</table>

* Data not shown because of the small number of returns on which it is based.
**Form 2441**

**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.

| Name(s) shown on return | Total Forms Filed = 7,127,773 |

### 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.)

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(a) Care provider’s name</td>
<td>(b) Address (number, street, apt. no., city, state, and ZIP code)</td>
<td>(c) Identifying number (SSN or EIN)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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**

1. 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.

2. Enter your earned income. See instructions.

3. Enter the smallest of line 3, 4, or 5.

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

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

<table>
<thead>
<tr>
<th>If line 7 is:</th>
<th>If line 7 is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over But not over Decimal amount is</td>
<td>Over But not over Decimal amount is</td>
</tr>
<tr>
<td>$0—15,000 .35</td>
<td>$29,000—31,000 .27</td>
</tr>
<tr>
<td>15,000—17,000 .34</td>
<td>31,000—33,000 .26</td>
</tr>
<tr>
<td>17,000—19,000 .33</td>
<td>33,000—35,000 .25</td>
</tr>
<tr>
<td>19,000—21,000 .32</td>
<td>35,000—37,000 .24</td>
</tr>
<tr>
<td>21,000—23,000 .31</td>
<td>37,000—39,000 .23</td>
</tr>
<tr>
<td>23,000—25,000 .30</td>
<td>39,000—41,000 .22</td>
</tr>
<tr>
<td>25,000—27,000 .29</td>
<td>41,000—43,000 .21</td>
</tr>
<tr>
<td>27,000—29,000 .28</td>
<td>43,000—No limit .20</td>
</tr>
<tr>
<td>30,000—No limit .20</td>
<td></td>
</tr>
</tbody>
</table>

9. Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions.

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

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

For Paperwork Reduction Act Notice, see your tax return instructions.
Form 2441

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.

<table>
<thead>
<tr>
<th>Form 1040</th>
<th>Form 1040A</th>
<th>Form 1040NR</th>
</tr>
</thead>
<tbody>
<tr>
<td>$7,937,317</td>
<td>$34,258,019</td>
<td>$227,653,788</td>
</tr>
</tbody>
</table>

**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.)

<table>
<thead>
<tr>
<th>1</th>
<th>(a) Care provider’s name</th>
<th>(b) Address</th>
<th>(c) Identifying number</th>
<th>(d) Amount paid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(number, street, apt. no., city, state, and ZIP code)</td>
<td>(SSN or EIN)</td>
<td>(see instructions)</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td>34,258,019</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>(a) Qualifying person’s name</th>
<th>(b) Qualifying person’s social security number</th>
<th>(c) Qualified expenses you incurred and paid in 2013 for the person listed in column (a)</th>
</tr>
</thead>
<tbody>
<tr>
<td>First</td>
<td>Last</td>
<td>23,261,537</td>
</tr>
</tbody>
</table>

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

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

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

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

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

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

<table>
<thead>
<tr>
<th>If line 7 is:</th>
<th>But not over</th>
<th>Decimal amount is</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0—15,000</td>
<td>.35</td>
<td></td>
</tr>
<tr>
<td>15,000—17,000</td>
<td>.34</td>
<td></td>
</tr>
<tr>
<td>17,000—19,000</td>
<td>.33</td>
<td></td>
</tr>
<tr>
<td>19,000—21,000</td>
<td>.32</td>
<td></td>
</tr>
<tr>
<td>21,000—23,000</td>
<td>.31</td>
<td></td>
</tr>
<tr>
<td>23,000—25,000</td>
<td>.30</td>
<td></td>
</tr>
<tr>
<td>25,000—27,000</td>
<td>.29</td>
<td></td>
</tr>
<tr>
<td>27,000—29,000</td>
<td>.28</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>If line 7 is:</th>
<th>But not over</th>
<th>Decimal amount is</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over $29,000—31,000</td>
<td>.27</td>
<td></td>
</tr>
<tr>
<td>31,000—33,000</td>
<td>.26</td>
<td></td>
</tr>
<tr>
<td>33,000—35,000</td>
<td>.25</td>
<td></td>
</tr>
<tr>
<td>35,000—37,000</td>
<td>.24</td>
<td></td>
</tr>
<tr>
<td>37,000—39,000</td>
<td>.23</td>
<td></td>
</tr>
<tr>
<td>39,000—41,000</td>
<td>.22</td>
<td></td>
</tr>
<tr>
<td>41,000—43,000</td>
<td>.21</td>
<td></td>
</tr>
<tr>
<td>43,000—No limit</td>
<td>.20</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>If line 7 is:</th>
<th>But not over</th>
<th>Decimal amount is</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over $0—15,000</td>
<td>.35</td>
<td></td>
</tr>
<tr>
<td>15,000—17,000</td>
<td>.34</td>
<td></td>
</tr>
<tr>
<td>17,000—19,000</td>
<td>.33</td>
<td></td>
</tr>
<tr>
<td>19,000—21,000</td>
<td>.32</td>
<td></td>
</tr>
<tr>
<td>21,000—23,000</td>
<td>.31</td>
<td></td>
</tr>
<tr>
<td>23,000—25,000</td>
<td>.30</td>
<td></td>
</tr>
<tr>
<td>25,000—27,000</td>
<td>.29</td>
<td></td>
</tr>
<tr>
<td>27,000—29,000</td>
<td>.28</td>
<td></td>
</tr>
</tbody>
</table>

9 Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions ..................................................

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

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

<table>
<thead>
<tr>
<th>Line 9</th>
<th>Line 10</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,885,869</td>
<td>3,458,946</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see your tax return instructions.
### Part III  Dependent Care Benefits

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>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.</td>
<td>1,286,221</td>
</tr>
<tr>
<td>13</td>
<td>Enter the amount, if any, you carried over from 2012 and used in 2013 during the grace period. See instructions.</td>
<td>11,487</td>
</tr>
<tr>
<td>14</td>
<td>Enter the amount, if any, you forfeited or carried forward to 2014. See instructions.</td>
<td>64,400</td>
</tr>
<tr>
<td>15</td>
<td>Combine lines 12 through 14. See instructions.</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Enter the total amount of qualified expenses incurred in 2013 for the care of the qualifying person(s).</td>
<td>1,260,199</td>
</tr>
<tr>
<td>17</td>
<td>Enter the smaller of line 15 or 16.</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Enter your earned income. See instructions.</td>
<td>7,084,879</td>
</tr>
</tbody>
</table>
| 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. | 4,366,834 |
| 20   | Enter the smallest of line 17, 18, or 19. |  |
| 21   | Enter $5,000 ($2,500 if married filing separately and you were required to enter your spouse's earned income on line 19). | 1,107,663 |
| 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. | 1,557 |
| 23   | Subtract line 22 from line 15. | * |
| 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. | 254,114 |
| 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. | 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”. | 254,114 |

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

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>27</td>
<td>Enter $3,000 ($6,000 if two or more qualifying persons)</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25.</td>
<td>1,108,909</td>
</tr>
</tbody>
</table>
| 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. |  |
| 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. |  |
| 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. | 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.  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>Dependent care benefits</td>
<td>4,374,546</td>
</tr>
</tbody>
</table>

13. **Enter the amount, if any, you carried over from 2012 and used in 2013 during the grace period.** See instructions.  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>Carryover amount</td>
<td>16,668</td>
</tr>
</tbody>
</table>

14. **Enter the amount, if any, you forfeited or carried forward to 2014.** See instructions.  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
<td>Forfeiture or carryforward</td>
<td>(90,818)</td>
</tr>
</tbody>
</table>

15. **Combine lines 12 through 14.** See instructions.  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>Total</td>
<td>9,836,952</td>
</tr>
</tbody>
</table>

16. **Enter the total amount of qualified expenses incurred in 2013 for the care of the qualifying person(s).**  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>Qualified expenses</td>
<td>9,836,952</td>
</tr>
</tbody>
</table>

17. **Enter the smaller of line 15 or 16.**  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>Smaller</td>
<td>458,872,669</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>Earned income</td>
<td>227,653,788</td>
</tr>
</tbody>
</table>

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.  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>19</td>
<td>Total</td>
<td>227,653,788</td>
</tr>
</tbody>
</table>

20. **Enter the smallest of line 17, 18, or 19.**  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>Smallest</td>
<td>458,872,669</td>
</tr>
</tbody>
</table>

21. **Enter $5,000 ($2,500 if married filing separately and you were required to enter your spouse’s earned income on line 19).**  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>21</td>
<td>Amount</td>
<td>227,653,788</td>
</tr>
</tbody>
</table>

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.  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>22</td>
<td>Amount</td>
<td>3,073</td>
</tr>
</tbody>
</table>

23. **Subtract line 22 from line 15.**  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>23</td>
<td>Subtraction</td>
<td>-3,073</td>
</tr>
</tbody>
</table>

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.  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>24</td>
<td>Amount</td>
<td>*</td>
</tr>
</tbody>
</table>

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 smallest of line 20 or line 21.  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>25</td>
<td>Amount</td>
<td>3,817,510</td>
</tr>
</tbody>
</table>

26. **Taxable benefits. Form 1040 and 1040NR filers:** Subtract line 25 from line 23. If zero or less, enter 0-.

**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.”  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>26</td>
<td>Amount</td>
<td>479,813</td>
</tr>
</tbody>
</table>

27. **Enter $3,000 ($6,000 if two or more qualifying persons).**  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>27</td>
<td>Amount</td>
<td>3,073</td>
</tr>
</tbody>
</table>

28. **Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25.  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>28</td>
<td>Amount</td>
<td>3,819,063</td>
</tr>
</tbody>
</table>

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.  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>29</td>
<td>Amount</td>
<td>18,022,325</td>
</tr>
</tbody>
</table>

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.  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>30</td>
<td>Total</td>
<td>18,022,325</td>
</tr>
</tbody>
</table>

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.  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>31</td>
<td>Amount</td>
<td>18,022,325</td>
</tr>
</tbody>
</table>
**Form 3468**

**Department of the Treasury**
**Internal Revenue Service (99)**

**Name(s) shown on return**

**Total Forms Filed = 11,713**

### 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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Name of lessor</td>
</tr>
<tr>
<td>2</td>
<td>Address of lessor</td>
</tr>
<tr>
<td>3</td>
<td>Description of property</td>
</tr>
<tr>
<td>4</td>
<td>Amount for which you were treated as having acquired the property</td>
</tr>
</tbody>
</table>

### 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):

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>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)</td>
</tr>
<tr>
<td>b</td>
<td>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)</td>
</tr>
<tr>
<td>c</td>
<td>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)</td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>d</td>
<td>Total. Add lines 5a, 5b, and 5c</td>
</tr>
</tbody>
</table>

6 Qualifying gasification project credit (see instructions):

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>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</td>
</tr>
<tr>
<td>b</td>
<td>Qualified investment in property other than in a above placed in service during the tax year</td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>c</td>
<td>Total. Add lines 6a and 6b</td>
</tr>
</tbody>
</table>

7 Qualifying advanced energy project credit (see instructions):

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Qualified investment in advanced energy project property placed in service during the tax year</td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8 Reserved

9 Enter the applicable unused investment credit from cooperatives (see instructions)

10 Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Name of lessor</td>
</tr>
<tr>
<td>2</td>
<td>Address of lessor</td>
</tr>
<tr>
<td>3</td>
<td>Description of property</td>
</tr>
<tr>
<td>4</td>
<td>Amount for which you were treated as having acquired the property</td>
</tr>
</tbody>
</table>

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>Qualifying advanced coal project credit (see instructions):</td>
</tr>
<tr>
<td>a</td>
<td>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</td>
</tr>
<tr>
<td>b</td>
<td>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</td>
</tr>
<tr>
<td>c</td>
<td>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</td>
</tr>
<tr>
<td>d</td>
<td>Total. Add lines 5a, 5b, and 5c 26,664</td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>Qualifying gasification project credit (see instructions):</td>
</tr>
<tr>
<td>a</td>
<td>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</td>
</tr>
<tr>
<td>b</td>
<td>Qualified investment in property other than in a above placed in service during the tax year $ × 20% (.20) 6b</td>
</tr>
<tr>
<td>c</td>
<td>Total. Add lines 6a and 6b 2,213</td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Qualifying advanced energy project credit (see instructions):</td>
</tr>
<tr>
<td></td>
<td>Qualified investment in advanced energy project property placed in service during the tax year $ × 30% (.30) 7 7,335</td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Reserved</td>
</tr>
<tr>
<td>9</td>
<td>Enter the applicable unused investment credit from cooperatives (see instructions)</td>
</tr>
<tr>
<td>10</td>
<td>Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a 36,214</td>
</tr>
</tbody>
</table>

* Data not shown because of the small number of sample returns on which it is based.
### Part III Rehabilitation Credit and Energy Credit

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>11a</td>
<td>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. <strong>Note.</strong> This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent.</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>11b</td>
<td>Enter the dates on which the 24- or 60-month measuring period begins and ends</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11c</td>
<td>Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later)</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>11d</td>
<td>Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>11e</td>
<td>Pre-1936 buildings located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012)</td>
<td>$ × 13% (.13)</td>
<td>0</td>
</tr>
<tr>
<td>11f</td>
<td>Pre-1936 buildings affected by a Midwestern disaster (only enter amounts paid or incurred before 2012)</td>
<td>$ × 13% (.13)</td>
<td></td>
</tr>
<tr>
<td>11g</td>
<td>Other pre-1936 buildings</td>
<td>$ × 10% (.10)</td>
<td>361</td>
</tr>
<tr>
<td>11h</td>
<td>Certified historic structures located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012)</td>
<td>$ × 26% (.26)</td>
<td>*</td>
</tr>
<tr>
<td>11i</td>
<td>Certified historic structures affected by a Midwestern disaster (only enter amounts paid or incurred before 2012)</td>
<td>$ × 26% (.26)</td>
<td>*</td>
</tr>
<tr>
<td>11j</td>
<td>Other certified historic structures</td>
<td>$ × 20% (.20)</td>
<td>2,583</td>
</tr>
<tr>
<td>11k</td>
<td>Enter the assigned NPS project number or the pass-through entity’s employer identification number (see instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11l</td>
<td>Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11m</td>
<td>Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)</td>
<td></td>
<td>*</td>
</tr>
<tr>
<td>12a</td>
<td>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)</td>
<td>$ × 10% (.10)</td>
<td>161</td>
</tr>
<tr>
<td>12b</td>
<td>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)</td>
<td>$ × 30% (.30)</td>
<td>4,161</td>
</tr>
<tr>
<td>12c</td>
<td>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</td>
<td>$ × 30% (.30)</td>
<td></td>
</tr>
<tr>
<td>12d</td>
<td>Applicable kilowatt capacity of property on line 12c (see instructions)</td>
<td>$ × $1,000</td>
<td>0</td>
</tr>
<tr>
<td>12e</td>
<td>Enter the lesser of line 12c or line 12d</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12f</td>
<td>Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008</td>
<td>$ × 30% (.30)</td>
<td></td>
</tr>
<tr>
<td>12g</td>
<td>Applicable kilowatt capacity of property on line 12f (see instructions)</td>
<td>$ × $3,000</td>
<td></td>
</tr>
<tr>
<td>12h</td>
<td>Enter the lesser of line 12f or line 12g</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12i</td>
<td>Qualified microturbine property (see instructions):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12j</td>
<td>Kilowatt capacity of property on line 12i</td>
<td>$ × 10% (.10)</td>
<td></td>
</tr>
<tr>
<td>12k</td>
<td>Enter the lesser of line 12i or line 12j</td>
<td></td>
<td>12</td>
</tr>
</tbody>
</table>

* 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).

- **f** Pre-1936 buildings affected by a Midwestern disaster (only enter amounts paid or incurred before 2012).

- **g** Other pre-1936 buildings.

- **h** Certified historic structures located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012).

- **i** Certified historic structures affected by a Midwestern disaster (only enter amounts paid or incurred before 2012).

- **j** Other certified historic structures.

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).

#### 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).

- **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).

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.

- **d** Applicable kilowatt capacity of property on line 12c (see instructions).

- **e** Enter the lesser of line 12c or line 12d.

- **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.

- **g** Applicable kilowatt capacity of property on line 12f (see instructions).

- **h** Enter the lesser of line 12f or line 12g.

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.

- **j** Kilowatt capacity of property on line 12i.

- **k** Enter the lesser of line 12i or line 12j.

* 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.

<table>
<thead>
<tr>
<th>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</th>
<th>$ \times 10% (.10)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>l</strong></td>
<td>12l</td>
</tr>
</tbody>
</table>

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.

| Enter the smaller of line 12l or $4,000 |
|---|---|
| **n** | 12n |

Qualified small wind energy property (see instructions):

<table>
<thead>
<tr>
<th>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</th>
<th>$ \times 30% (.30)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>o</strong></td>
<td>12o</td>
</tr>
</tbody>
</table>

Enter the smaller of line 12o or $4,000

| **p** | 12p |

Geothermal heat pump systems (see instructions):

<table>
<thead>
<tr>
<th>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</th>
<th>$ \times 10% (.10)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>r</strong></td>
<td>12r</td>
</tr>
</tbody>
</table>

Qualified investment credit facility property (see instructions):

<table>
<thead>
<tr>
<th>Basis of property placed in service during the tax year</th>
<th>$ \times 30% (.30)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>s</strong></td>
<td>12s</td>
</tr>
</tbody>
</table>

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.

| Enter the applicable unused investment credit from cooperatives (see instructions) |
|---|---|
| **13** | 13 |

| 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** | 14 |

* 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

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

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, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a 386,279

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

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)

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>General business credit from line 2 of all Parts III with box A checked</td>
<td>1</td>
<td>115,049</td>
</tr>
<tr>
<td>2</td>
<td>Passive activity credits from line 2 of all Parts III with box B checked</td>
<td>2</td>
<td>79,800</td>
</tr>
<tr>
<td>3</td>
<td>Enter the applicable passive activity credits allowed for 2013 (see instructions)</td>
<td>3</td>
<td>55,556</td>
</tr>
<tr>
<td>4</td>
<td>Carryforward of general business credit to 2013. Enter the amount from line 2 of Part III with box C checked.</td>
<td>4</td>
<td>171,474</td>
</tr>
<tr>
<td>5</td>
<td>Carryback of general business credit from 2014. Enter the amount from line 2 of Part III with box D checked.</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Add lines 1, 3, 4, and 5</td>
<td>6</td>
<td>296,076</td>
</tr>
</tbody>
</table>

Part II  Allowable Credit

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Regular tax before credits:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>applicable line of your return</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Alternative minimum tax:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Individuals. Enter the amount from Form 6251, line 35</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Corporations. Enter the amount from Form 4626, line 14</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Add lines 7 and 8</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>10a</td>
<td>Foreign tax credit</td>
<td>10a</td>
<td></td>
</tr>
<tr>
<td>10b</td>
<td>Certain allowable credits (see instructions)</td>
<td>10b</td>
<td>144,669</td>
</tr>
<tr>
<td>10c</td>
<td>Add lines 10a and 10b</td>
<td>10c</td>
<td>358,287</td>
</tr>
<tr>
<td>11</td>
<td>Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16</td>
<td>11</td>
<td>623,609</td>
</tr>
<tr>
<td>12</td>
<td>Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-</td>
<td>12</td>
<td>619,030</td>
</tr>
<tr>
<td>13</td>
<td>Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)</td>
<td>13</td>
<td>348,559</td>
</tr>
<tr>
<td>14</td>
<td>Tentative minimum tax:</td>
<td>14</td>
<td>522,816</td>
</tr>
<tr>
<td></td>
<td>- Individuals. Enter the amount from Form 6251, line 33</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Corporations. Enter the amount from Form 4626, line 12</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Enter the greater of line 13 or line 14</td>
<td>15</td>
<td>523,351</td>
</tr>
<tr>
<td>16</td>
<td>Subtract line 15 from line 11. If zero or less, enter -0-</td>
<td>16</td>
<td>417,323</td>
</tr>
<tr>
<td>17</td>
<td>Enter the smaller of line 6 or line 16</td>
<td>17</td>
<td>158,152</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see separate instructions.
## General Business Credit

1. General business credit from line 2 of all Parts III with box A checked.
2. Passive activity credits from line 2 of all Parts III with box B checked.
3. Enter the applicable passive activity credits allowed for 2013 (see instructions).
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.
5. Carryback of general business credit from 2014. Enter the amount from line 2 of Part III with box D checked (see instructions).
6. Add lines 1, 3, 4, and 5.

### 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.

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.

9. Add lines 7 and 8.
10a. Foreign tax credit.
10b. Certain allowable credits (see instructions).
10c. Add lines 10a and 10b.

11. Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16.

12. Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-.

13. Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions).

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.

15. Enter the greater of line 13 or line 14.
16. Subtract line 15 from line 11. If zero or less, enter -0-.
17. Enter the smaller of line 6 or line 16.

C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.

For Paperwork Reduction Act Notice, see separate instructions.
### 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.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>Multiply line 14 by 75% (.75) (see instructions)</td>
<td>35,972</td>
</tr>
<tr>
<td>19</td>
<td>Enter the greater of line 13 or line 18</td>
<td>35,992</td>
</tr>
<tr>
<td>20</td>
<td>Subtract line 19 from line 11. If zero or less, enter -0-</td>
<td>39,461</td>
</tr>
<tr>
<td>21</td>
<td>Subtract line 17 from line 20. If zero or less, enter -0-</td>
<td>39,415</td>
</tr>
<tr>
<td>22</td>
<td>Combine the amounts from line 3 of all Parts III with box A, C, or D checked</td>
<td>21,296</td>
</tr>
<tr>
<td>23</td>
<td>Passive activity credit from line 3 of all Parts III with box B checked</td>
<td>5,142</td>
</tr>
<tr>
<td>24</td>
<td>Enter the applicable passive activity credit allowed for 2013 (see instructions)</td>
<td>2,252</td>
</tr>
<tr>
<td>25</td>
<td>Add lines 22 and 24</td>
<td>23,392</td>
</tr>
<tr>
<td>26</td>
<td>Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25</td>
<td>20,565</td>
</tr>
<tr>
<td>27</td>
<td>Subtract line 13 from line 11. If zero or less, enter -0-</td>
<td>623,606</td>
</tr>
<tr>
<td>28</td>
<td>Add lines 17 and 26</td>
<td>171,963</td>
</tr>
<tr>
<td>29</td>
<td>Subtract line 28 from line 27. If zero or less, enter -0-</td>
<td>609,747</td>
</tr>
<tr>
<td>30</td>
<td>Enter the general business credit from line 5 of all Parts III with box A checked</td>
<td>277,402</td>
</tr>
<tr>
<td>31</td>
<td>Reserved</td>
<td>315</td>
</tr>
<tr>
<td>32</td>
<td>Passive activity credits from line 5 of all Parts III with box B checked</td>
<td>102,874</td>
</tr>
<tr>
<td>33</td>
<td>Enter the applicable passive activity credits allowed for 2013 (see instructions)</td>
<td>68,533</td>
</tr>
<tr>
<td>34</td>
<td>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</td>
<td>55,425</td>
</tr>
<tr>
<td>35</td>
<td>Carryback of business credit from 2014. Enter the amount from line 5 of Part III with box D checked (see instructions)</td>
<td>362,111</td>
</tr>
<tr>
<td>36</td>
<td>Add lines 30, 33, 34, and 35</td>
<td>362,111</td>
</tr>
<tr>
<td>37</td>
<td>Enter the smaller of line 29 or line 36</td>
<td>317,913</td>
</tr>
</tbody>
</table>
| 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 | 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.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount (in thousands of dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>Multiply line 14 by 75% (.75) (see instructions)</td>
<td>10,565,083</td>
</tr>
<tr>
<td>19</td>
<td>Enter the greater of line 13 or line 18</td>
<td>10,571,287</td>
</tr>
<tr>
<td>20</td>
<td>Subtract line 19 from line 11. If zero or less, enter -0-</td>
<td>5,545,573</td>
</tr>
<tr>
<td>21</td>
<td>Subtract line 17 from line 20. If zero or less, enter -0-</td>
<td>5,486,607</td>
</tr>
<tr>
<td>22</td>
<td>Combine the amounts from line 3 of all Parts III with box A, C, or D checked</td>
<td>144,543</td>
</tr>
<tr>
<td>23</td>
<td>Passive activity credit from line 3 of all Parts III with box B checked</td>
<td>6,280</td>
</tr>
<tr>
<td>24</td>
<td>Enter the applicable passive activity credit allowed for 2013 (see instructions)</td>
<td>3,458</td>
</tr>
<tr>
<td>25</td>
<td>Add lines 22 and 24</td>
<td>148,000</td>
</tr>
<tr>
<td>26</td>
<td>Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25</td>
<td>58,715</td>
</tr>
<tr>
<td>27</td>
<td>Subtract line 13 from line 11. If zero or less, enter -0-</td>
<td>93,715,072</td>
</tr>
<tr>
<td>28</td>
<td>Add lines 17 and 26</td>
<td>1,131,344</td>
</tr>
<tr>
<td>29</td>
<td>Subtract line 28 from line 27. If zero or less, enter -0-</td>
<td>92,583,728</td>
</tr>
<tr>
<td>30</td>
<td>Enter the general business credit from line 5 of all Parts III with box A checked</td>
<td>1,806,956</td>
</tr>
<tr>
<td>31</td>
<td>Reserved</td>
<td>1,660</td>
</tr>
<tr>
<td>32</td>
<td>Passive activity credits from line 5 of all Parts III with box B checked</td>
<td>335,547</td>
</tr>
<tr>
<td>33</td>
<td>Enter the applicable passive activity credits allowed for 2013 (see instructions)</td>
<td>279,371</td>
</tr>
<tr>
<td>34</td>
<td>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</td>
<td>1,343,861</td>
</tr>
<tr>
<td>35</td>
<td>Carryback of business credit from 2014. Enter the amount from line 5 of Part III with box D checked (see instructions)</td>
<td>3,431,820</td>
</tr>
<tr>
<td>36</td>
<td>Add lines 30, 33, 34, and 35</td>
<td>1,932,990</td>
</tr>
<tr>
<td>37</td>
<td>Enter the smaller of line 29 or line 36</td>
<td>3,064,587</td>
</tr>
</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>Box</th>
<th>Description of credit</th>
<th>(b) If claiming the credit from a pass-through entity, enter the EIN</th>
<th>(c) Enter the appropriate amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>General Business Credit From a Non-Passive Activity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>General Business Credit From a Passive Activity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>General Business Credit Carryforwards</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td>General Business Credit Carrybacks</td>
<td></td>
<td></td>
</tr>
<tr>
<td>E</td>
<td>Reserved</td>
<td></td>
<td></td>
</tr>
<tr>
<td>F</td>
<td>Reserved</td>
<td></td>
<td></td>
</tr>
<tr>
<td>G</td>
<td>Eligible Small Business Credit Carryforwards</td>
<td></td>
<td></td>
</tr>
<tr>
<td>H</td>
<td>Reserved</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note.** On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

1. **Investment** (Form 3468, Part II only) (attach Form 3468)
   - 1a: 21,335
   - 1b: 60,835

2. **Reserved**
   - 1c: 113,710
   - 1d: 39,829

3. **Increasing research activities** (Form 6765)
   - 1e: 15,411

4. **Low-income housing** (Form 8586, Part I only)
   - 1f: 3,813

5. **Disabled access** (Form 8826) (see instructions for limitation)
   - 1g: 9,155

6. **Orphan drug** (Form 8820)
   - 1h: 1,052

7. **New markets** (Form 8874)
   - 1i: 2,385

8. **Small employer pension plan startup costs** (Form 8881) (see instructions for limitation)
   - 1j: 6,935

9. **Employer-provided child care facilities and services** (Form 8822) (see instructions for limitation)
   - 1k: 15,622

10. **Biodiesel and renewable diesel fuels** (attach Form 8864)
    - 1l: 6,486

11. **Low sulfur diesel fuel production** (Form 8896)
    - 1m: 574

12. **Distilled spirits** (Form 8906)
    - 1n: 260

13. **Nonconventional source fuel** (Form 8907)
    - 1o: 14,730

14. **Energy efficient home** (Form 8909)
    - 1p: 11,016

15. **Alternative motor vehicle** (Form 8910)
    - 1q: 1,409

16. **Alternative fuel vehicle refueling property** (Form 8911)
    - 1r: 3,252

17. **Reserved**
    - 1s: 5,474

18. **Mine rescue team training** (Form 8923)
    - 1t: 93

19. **Agricultural chemicals security** (Form 8931) (see instructions for limitation)
    - 1v: 503

20. **Employer differential wage payments** (Form 8932)
    - 1w: 599

21. **Carbon dioxide sequestration** (Form 8933)
    - 1x: *

22. **Qualified plug-in electric drive motor vehicle** (Form 8935)
    - 1y: 5,666

23. **Qualified plug-in electric vehicle** (carryforward only)
    - 1z: 238

24. **New hire retention** (carryforward only)
    - 1aa: 44,577

25. **General credits from an elective large partnership** (Schedule K-1 (Form 1065-B))
    - 1bb: 3,476

26. **Other**
    - 1zz: 23,443

27. **Add lines 1a through 1zz and enter here and on the applicable line of Part I**
    - 2: 26,547

28. **Enter the amount from Form 8844 here and on the applicable line of Part II.**
    - 3: 10,788

29. **Investment** (Form 3468, Part III) (attach Form 3468)
    - 4a: 21,335
    - 4b: 60,835
    - 4c: 2,524
    - 4d: 7,145
    - 4e: 1,452
    - 4f: 123,701
    - 4g: 120
    - 4h: 207,844
    - 4i: 9,155
    - 4j: 1,052
    - 4k: 15,411
    - 4l: 2,385
    - 4m: 574
    - 4n: 260
    - 4o: 14,730
    - 4p: 11,016
    - 4q: 1,409
    - 4r: 3,252
    - 4s: 5,474
    - 4t: 93
    - 4u: 503
    - 4v: 599
    - 4w: *
    - 4x: 5,666
    - 4y: 238
    - 4z: 44,577
    - 4aa: 3,476
    - 4bb: 23,443

Add lines 4a through 4z and enter here and on the applicable line of Part II.

Add lines 2, 3, and 5 and enter here and on the applicable line of Part II.

---

* Data not shown because of the small number of sample returns on which it is based.
### Form 3800 (2013)

#### 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

**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: 

<table>
<thead>
<tr>
<th>(a) Description of credit</th>
<th>(b) If claiming the credit from a pass-through entity, enter the EIN</th>
<th>(c) Enter the appropriate amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a Investment (Form 3468, Part II only) (attach Form 3468)</td>
<td>1a 491,261</td>
<td>1a</td>
</tr>
<tr>
<td>1b Reserved</td>
<td>1b</td>
<td>1b</td>
</tr>
<tr>
<td>1c Increasing research activities (Form 6765)</td>
<td>1c 2,009,928</td>
<td>1c</td>
</tr>
<tr>
<td>1d Low-income housing (Form 8586, Part I only)</td>
<td>1d 615,089</td>
<td>1d</td>
</tr>
<tr>
<td>1e Disabled access (Form 8826) (see instructions for limitation)</td>
<td>1e 36,151</td>
<td>1e</td>
</tr>
<tr>
<td>1f Renewable electricity, refined coal, and Indian coal production (Form 8835)</td>
<td>1f 129,263</td>
<td>1f</td>
</tr>
<tr>
<td>1g Indian employment (Form 8845)</td>
<td>1g 163,042</td>
<td>1g</td>
</tr>
<tr>
<td>1h Orphan drug (Form 8820)</td>
<td>1h 18,038</td>
<td>1h</td>
</tr>
<tr>
<td>1i New markets (Form 8847)</td>
<td>1i 10,971</td>
<td>1i</td>
</tr>
<tr>
<td>1j Small employer pension plan startup costs (Form 8881) (see instructions for limitation)</td>
<td>1j 1,847</td>
<td>1j</td>
</tr>
<tr>
<td>1k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)</td>
<td>1k</td>
<td>1k</td>
</tr>
<tr>
<td>1l Biodiesel and renewable diesel fuels (attach Form 8864)</td>
<td>1l 45,582</td>
<td>1l</td>
</tr>
<tr>
<td>1m Low sulfur diesel fuel production (Form 8896)</td>
<td>1m 8,412</td>
<td>1m</td>
</tr>
<tr>
<td>1n Distilled spirits (Form 8906)</td>
<td>1n 6,085</td>
<td>1n</td>
</tr>
<tr>
<td>1o Nonconventional source fuel (Form 8907)</td>
<td>1o 53,478</td>
<td>1o</td>
</tr>
<tr>
<td>1p Energy efficient home (Form 8908)</td>
<td>1p 173,742</td>
<td>1p</td>
</tr>
<tr>
<td>1q Energy efficient appliance (Form 8909)</td>
<td>1q 1,540</td>
<td>1q</td>
</tr>
<tr>
<td>1r Alternative motor vehicle (Form 8910)</td>
<td>1r 55,883</td>
<td>1r</td>
</tr>
<tr>
<td>1s Alternative fuel vehicle refueling property (Form 8911)</td>
<td>1s 17,204</td>
<td>1s</td>
</tr>
<tr>
<td>1t Reserved</td>
<td>1t</td>
<td>1t</td>
</tr>
<tr>
<td>1u Mine rescue team training (Form 8923)</td>
<td>1u 256</td>
<td>1u</td>
</tr>
<tr>
<td>1v Agricultural chemicals security (Form 8931) (see instructions for limitation)</td>
<td>1v 4,006</td>
<td>1v</td>
</tr>
<tr>
<td>1w Employer differential wage payments (Form 8932)</td>
<td>1w 1,796</td>
<td>1w</td>
</tr>
<tr>
<td>1x Carbon dioxide sequestration (Form 8933)</td>
<td>1x</td>
<td>1x</td>
</tr>
<tr>
<td>1y Qualified plug-in electric drive motor vehicle (Form 8936)</td>
<td>1y 33,221</td>
<td>1y</td>
</tr>
<tr>
<td>1z Qualified plug-in electric vehicle (carryforward only)</td>
<td>1z 975</td>
<td>1z</td>
</tr>
<tr>
<td>1aa New hire retention (carryforward only)</td>
<td>1aa 59,226</td>
<td>1aa</td>
</tr>
<tr>
<td>1bb General credits from an electing large partnership (Schedule K-1 (Form 1065-B))</td>
<td>1bb 10,124</td>
<td>1bb</td>
</tr>
<tr>
<td>1zz Other</td>
<td>1zz 587,944</td>
<td>1zz</td>
</tr>
</tbody>
</table>

**2** Add lines 1a through 1zz and enter here and on the applicable line of Part I.

**3** Enter the amount from Form 8844 here and on the applicable line of Part II.

**4a** Investment (Form 3468, Part III) (attach Form 3468)

**4b** Work opportunity (Form 5884)

**4c** Biofuel producer (Form 6478)

**4d** Low-income housing (Form 8586, Part II)

**4e** Renewable electricity, refined coal, and Indian coal production (Form 8835)

**4f** Employer social security and Medicare taxes paid on certain employee tips (Form 8846)

**4g** Qualified railroad track maintenance (Form 8900)

**4h** Small employer health insurance premiums (Form 8941)

**4i** Reserved

**4j** Reserved

**4z** Other

**5** Add lines 4a through 4z and enter here and on the applicable line of Part II.

**6** Add lines 2, 3, and 5 and enter here and on the applicable line of Part II.

---

* Data not shown because of the small number of sample returns on which it is based.
Form **3903**

**Moving Expenses**

- Attach to Form 1040 or Form 1040NR.

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

**Name(s) shown on return**

<table>
<thead>
<tr>
<th>Total Forms Filed</th>
<th>1,271,809</th>
</tr>
</thead>
</table>

### 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)
# Moving Expenses

**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.

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Amount (in thousands of dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Transportation and storage of household goods and personal effects (see instructions)</td>
<td>2,784,300</td>
</tr>
<tr>
<td>2</td>
<td>Travel (including lodging) from your old home to your new home (see instructions). <strong>Do not</strong> include the cost of meals.</td>
<td>1,043,006</td>
</tr>
<tr>
<td>3</td>
<td>Add lines 1 and 2</td>
<td>3,827,306</td>
</tr>
<tr>
<td>4</td>
<td>Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is <strong>not</strong> 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 <strong>P</strong>.</td>
<td>322,747</td>
</tr>
<tr>
<td>5</td>
<td>Is line 3 <strong>more than</strong> line 4?</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>No.</strong> You <strong>cannot</strong> 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.</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Yes.</strong> Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your <strong>moving expense deduction</strong>.</td>
<td>3,538,388</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see your tax return instructions.
Credit for Federal Tax Paid on Fuels

1 Nontaxable Use of Gasoline

- **Off-highway business use**
- **Use on a farm for farming purposes**
- **Other nontaxable use (see Caution above line 1)**
- **Exported**

2 Nontaxable Use of Aviation Gasoline

- **Use in commercial aviation (other than foreign trade)**
- **Other nontaxable use (see Caution above line 1)**
- **Exported**
- **LUST tax on aviation fuels used in foreign trade**

3 Nontaxable Use of Undyed Diesel Fuel

- **Nontaxable use**
- **Use on a farm for farming purposes**
- **Use in trains**
- **Use in certain intercity and local buses (see Caution above line 1)**
- **Exported**

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

- **Nontaxable use taxed at $.244**
- **Use on a farm for farming purposes**
- **Use in certain intercity and local buses (see Caution above line 1)**
- **Exported**
- **Nontaxable use taxed at $.044**
- **Nontaxable use taxed at $.219**
Credit for Federal Tax Paid on Fuels

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.

<table>
<thead>
<tr>
<th>OMB No. 1545-0162</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attachment Sequence No. 23</td>
<td></td>
</tr>
</tbody>
</table>

**Total Forms Filed = 351,572**

Name (as shown on your income tax return)

**Taxpayer identification number**

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

<table>
<thead>
<tr>
<th>(a) Type of use</th>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>a Off-highway business use</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Use on a farm for farming purposes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c Other nontaxable use (see Caution above line 1)</td>
<td></td>
<td></td>
<td>$106,005</td>
<td></td>
</tr>
<tr>
<td>d Exported</td>
<td></td>
<td></td>
<td></td>
<td>*</td>
</tr>
</tbody>
</table>

2. **Nontaxable Use of Aviation Gasoline**

<table>
<thead>
<tr>
<th>(a) Type of use</th>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>a Use in commercial aviation (other than foreign trade)</td>
<td></td>
<td></td>
<td>$337</td>
<td></td>
</tr>
<tr>
<td>b Other nontaxable use (see Caution above line 1)</td>
<td></td>
<td></td>
<td>723</td>
<td></td>
</tr>
<tr>
<td>c Exported</td>
<td></td>
<td></td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>d LUST tax on aviation fuels used in foreign trade</td>
<td></td>
<td></td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

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 ▶

<table>
<thead>
<tr>
<th>(a) Type of use</th>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>a Nontaxable use</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Use on a farm for farming purposes</td>
<td></td>
<td></td>
<td>$36,353</td>
<td></td>
</tr>
<tr>
<td>c Use in trains</td>
<td></td>
<td></td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>d Use in certain intercity and local buses (see Caution above line 1)</td>
<td></td>
<td></td>
<td>198</td>
<td></td>
</tr>
<tr>
<td>e Exported</td>
<td></td>
<td></td>
<td>*</td>
<td></td>
</tr>
</tbody>
</table>

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 ▶

<table>
<thead>
<tr>
<th>(a) Type of use</th>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>a Nontaxable use taxed at $.244</td>
<td></td>
<td></td>
<td>$2,489</td>
<td></td>
</tr>
<tr>
<td>b Use on a farm for farming purposes</td>
<td></td>
<td></td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>c Use in certain intercity and local buses (see Caution above line 1)</td>
<td></td>
<td></td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>d Exported</td>
<td></td>
<td></td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>e Nontaxable use taxed at $.044</td>
<td></td>
<td></td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>f Nontaxable use taxed at $.219</td>
<td></td>
<td></td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see the separate instructions.

* Data not shown because of the small number of sample returns on which it is based.
5  **Kerosene Used in Aviation**  

<table>
<thead>
<tr>
<th>(a) Type of use</th>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>a Kerosene used in commercial aviation (other than foreign trade) taxed at $.244</td>
<td></td>
<td></td>
<td>$ 38</td>
<td></td>
</tr>
<tr>
<td>b Kerosene used in commercial aviation (other than foreign trade) taxed at $.219</td>
<td></td>
<td></td>
<td>44</td>
<td></td>
</tr>
<tr>
<td>c Nontaxable use (other than use by state or local government) taxed at $.244</td>
<td></td>
<td></td>
<td>5,746</td>
<td></td>
</tr>
<tr>
<td>d Nontaxable use (other than use by state or local government) taxed at $.219</td>
<td></td>
<td></td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>e LUST tax on aviation fuels used in foreign trade</td>
<td></td>
<td></td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

6  **Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**  

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 ▶

<table>
<thead>
<tr>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>a Use by a state or local government</td>
<td>$ 51,803</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Use in certain intercity and local buses</td>
<td>$ 320</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

7  **Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)**  

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 ▶

<table>
<thead>
<tr>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>a Use by a state or local government</td>
<td></td>
<td>$ 5,746</td>
<td></td>
</tr>
<tr>
<td>b Sales from a blocked pump</td>
<td></td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>c Use in certain intercity and local buses</td>
<td></td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

8  **Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation**  

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.

<table>
<thead>
<tr>
<th>(a) Type of use</th>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>a Use in commercial aviation (other than foreign trade) taxed at $.219</td>
<td></td>
<td></td>
<td>$ 44</td>
<td></td>
</tr>
<tr>
<td>b Use in commercial aviation (other than foreign trade) taxed at $.244</td>
<td></td>
<td></td>
<td>38</td>
<td></td>
</tr>
<tr>
<td>c Nonexempt use in noncommercial aviation</td>
<td></td>
<td></td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>d Other nontaxable uses taxed at $.244</td>
<td></td>
<td></td>
<td>5,746</td>
<td></td>
</tr>
<tr>
<td>e Other nontaxable uses taxed at $.219</td>
<td></td>
<td></td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>f LUST tax on aviation fuels used in foreign trade</td>
<td></td>
<td></td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

* 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)

<table>
<thead>
<tr>
<th>(a) Type of use</th>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>a Kerosene used in commercial aviation (other than foreign trade) taxed at $.244</td>
<td>$</td>
<td>$128</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Kerosene used in commercial aviation (other than foreign trade) taxed at $.219</td>
<td></td>
<td>324</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c Nontaxable use (other than use by state or local government) taxed at $.244</td>
<td></td>
<td>2,489</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d Nontaxable use (other than use by state or local government) taxed at $.219</td>
<td></td>
<td>*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e LUST tax on aviation fuels used in foreign trade</td>
<td></td>
<td>0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

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 ▶

<table>
<thead>
<tr>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>a Use by a state or local government</td>
<td>$</td>
<td>36,353</td>
<td></td>
</tr>
<tr>
<td>b Use in certain intercity and local buses</td>
<td></td>
<td>198</td>
<td></td>
</tr>
</tbody>
</table>

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

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 ▶

<table>
<thead>
<tr>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>a Use by a state or local government</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Sales from a blocked pump</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c Use in certain intercity and local buses</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation

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.

<table>
<thead>
<tr>
<th>(a) Type of use</th>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>a Use in commercial aviation (other than foreign trade) taxed at $.219</td>
<td>$</td>
<td>324</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Use in commercial aviation (other than foreign trade) taxed at $.244</td>
<td></td>
<td>128</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c Nonexempt use in noncommercial aviation</td>
<td></td>
<td>*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d Other nontaxable uses taxed at $.244</td>
<td></td>
<td>2,489</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e Other nontaxable uses taxed at $.219</td>
<td></td>
<td>*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>f LUST tax on aviation fuels used in foreign trade</td>
<td></td>
<td>0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Data not shown because of the small number of sample returns on which it is based.
# 10 Biodiesel or Renewable Diesel Mixture Credit

**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.

<table>
<thead>
<tr>
<th>(a)</th>
<th>(b) Rate</th>
<th>(c) Gallons of biodiesel or renewable diesel</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>a</strong> Biodiesel (other than agri-biodiesel) mixtures</td>
<td>$</td>
<td>*</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>b</strong> Agri-biodiesel mixtures</td>
<td>*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>c</strong> Renewable diesel mixtures</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

# 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).

<table>
<thead>
<tr>
<th>(a) Type of use</th>
<th>(b) Rate</th>
<th>(c) Gallons or gasoline gallon equivalents (GGE)</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>a</strong> Liquefied petroleum gas (LPG)</td>
<td>$</td>
<td>774</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>b</strong> “P Series” fuels</td>
<td>*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>c</strong> Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)</td>
<td>*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>d</strong> Liquefied hydrogen</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>e</strong> Fischer-Tropsch process liquid fuel from coal (including peat)</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>f</strong> Liquid fuel derived from biomass</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>g</strong> Liquefied natural gas (LNG)</td>
<td>*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>h</strong> Liquefied gas derived from biomass</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

# 12 Alternative Fuel Credit

<table>
<thead>
<tr>
<th>(a) Type of use</th>
<th>(b) Rate</th>
<th>(c) Gallons or gasoline gallon equivalents (GGE)</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>a</strong> Liquefied petroleum gas (LPG)</td>
<td>$</td>
<td>3,319</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>b</strong> “P Series” fuels</td>
<td>*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>c</strong> Compressed natural gas (CNG) (GGE = 121 cu. ft.)</td>
<td>*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>d</strong> Liquefied hydrogen</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>e</strong> Fischer-Tropsch process liquid fuel from coal (including peat)</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>f</strong> Liquid fuel derived from biomass</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>g</strong> Liquefied natural gas (LNG)</td>
<td>*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>h</strong> Liquefied gas derived from biomass</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>i</strong> Compressed gas derived from biomass (GGE = 121 cu. ft.)</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Data not shown because of the small number of sample returns on which it is based.
### 10 Biodiesel or Renewable Diesel Mixture Credit

**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.

<table>
<thead>
<tr>
<th>(a) Type of use</th>
<th>(b) Rate</th>
<th>(c) Gallons of biodiesel or renewable diesel</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Biodiesel (other than agri-biodiesel) mixtures</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Agri-biodiesel mixtures</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Renewable diesel mixtures</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 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).

<table>
<thead>
<tr>
<th>(a) Type of use</th>
<th>(b) Rate</th>
<th>(c) Gallons or gasoline gallon equivalents (GGE)</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liquefied petroleum gas (LPG)</td>
<td></td>
<td>328</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>“P Series” fuels</td>
<td></td>
<td>*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)</td>
<td></td>
<td>*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liquefied hydrogen</td>
<td></td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fischer-Tropsch process liquid fuel from coal (including peat)</td>
<td></td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liquid fuel derived from biomass</td>
<td></td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liquefied natural gas (LNG)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liquefied gas derived from biomass</td>
<td></td>
<td>0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 12 Alternative Fuel Credit

<table>
<thead>
<tr>
<th>(a) Type of use</th>
<th>(b) Rate</th>
<th>(c) Gallons or gasoline gallon equivalents (GGE)</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liquefied petroleum gas (LPG)</td>
<td></td>
<td>3,765</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>“P Series” fuels</td>
<td></td>
<td>*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compressed natural gas (CNG) (GGE = 121 cu. ft.)</td>
<td></td>
<td>*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liquefied hydrogen</td>
<td></td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fischer-Tropsch process liquid fuel from coal (including peat)</td>
<td></td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liquid fuel derived from biomass</td>
<td></td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liquefied natural gas (LNG)</td>
<td></td>
<td>*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liquefied gas derived from biomass</td>
<td></td>
<td>*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compressed gas derived from biomass (GGE = 121 cu. ft.)</td>
<td></td>
<td>0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Data not shown because of the small number of sample returns on which it is based.
### 13 Registered Credit Card Issuers

<table>
<thead>
<tr>
<th>a</th>
<th>Diesel fuel sold for the exclusive use of a state or local government</th>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ 51,803</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>b</th>
<th>Kerosene sold for the exclusive use of a state or local government</th>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>5,746</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>c</th>
<th>Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219</th>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>*</td>
<td></td>
</tr>
</tbody>
</table>

### 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).

<table>
<thead>
<tr>
<th>(a) Type of use</th>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>a Nontaxable use</td>
<td></td>
<td></td>
<td>$ *</td>
<td></td>
</tr>
</tbody>
</table>

### 15 Diesel-Water Fuel Emulsion Blending

<table>
<thead>
<tr>
<th>Blender credit</th>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>$ 0</td>
<td></td>
</tr>
</tbody>
</table>

### 16 Exported Dyed Fuels and Exported Gasoline Blendstocks

<table>
<thead>
<tr>
<th>(a) Type of use</th>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>a Exported dyed diesel fuel and exported gasoline blendstocks taxed at $.001</td>
<td></td>
<td></td>
<td>$ *</td>
<td></td>
</tr>
<tr>
<td>b Exported dyed kerosene</td>
<td></td>
<td></td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

### 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.

<table>
<thead>
<tr>
<th>Total income tax credit claimed</th>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>17 $ 351,572</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Data not shown because of the small number of sample returns on which it is based.
### 13 Registered Credit Card Issuers

<table>
<thead>
<tr>
<th>Type of Use</th>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Diesel fuel sold for the exclusive use of a state or local government</td>
<td></td>
<td></td>
<td>$36,353</td>
<td></td>
</tr>
<tr>
<td>Kerosene sold for the exclusive use of a state or local government</td>
<td></td>
<td></td>
<td>2,489</td>
<td></td>
</tr>
<tr>
<td>Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219</td>
<td></td>
<td></td>
<td></td>
<td>*</td>
</tr>
</tbody>
</table>

### 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).

<table>
<thead>
<tr>
<th>Type of Use</th>
<th>(a) Type of use</th>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nontaxable use</td>
<td></td>
<td></td>
<td></td>
<td>$</td>
<td>*</td>
</tr>
<tr>
<td>Exported</td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

### 15 Diesel-Water Fuel Emulsion Blending

<table>
<thead>
<tr>
<th>Blender credit</th>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>$0</td>
<td></td>
</tr>
</tbody>
</table>

### 16 Exported Dyed Fuels and Exported Gasoline Blendstocks

<table>
<thead>
<tr>
<th>Type of Use</th>
<th>(b) Rate</th>
<th>(c) Gallons</th>
<th>(d) Amount of credit</th>
<th>(e) CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exported dyed diesel fuel and exported gasoline blendstocks taxed at $.001</td>
<td></td>
<td></td>
<td>$</td>
<td>*</td>
</tr>
<tr>
<td>Exported dyed kerosene</td>
<td></td>
<td></td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

### 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.

<table>
<thead>
<tr>
<th>Number</th>
<th>(d) Amount of credit</th>
<th>CRN</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>$167,708</td>
<td></td>
</tr>
</tbody>
</table>

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

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Maximum amount (see instructions)</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Total cost of section 179 property placed in service (see instructions)</td>
<td>2,840,905</td>
</tr>
<tr>
<td>3</td>
<td>Threshold cost of section 179 property before reduction in limitation (see instructions)</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions</td>
<td>4,620,593</td>
</tr>
</tbody>
</table>

#### Part II: Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>(a) Description of property</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(b) Cost (business use only)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(c) Elected cost</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Listed property. Enter the amount from line 29</td>
<td>294,562</td>
</tr>
<tr>
<td>8</td>
<td>Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7</td>
<td>4,374,024</td>
</tr>
<tr>
<td>9</td>
<td>Tentative deduction. Enter the smaller of line 5 or line 8</td>
<td>4,373,987</td>
</tr>
<tr>
<td>10</td>
<td>Carryover of disallowed deduction from line 13 of your 2012 Form 4562</td>
<td>228,045</td>
</tr>
<tr>
<td>11</td>
<td>Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)</td>
<td>4,425,082</td>
</tr>
<tr>
<td>12</td>
<td>Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11</td>
<td>4,348,284</td>
</tr>
<tr>
<td>13</td>
<td>Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12</td>
<td></td>
</tr>
</tbody>
</table>

#### Part III: MACRS Depreciation (Do not include listed property.) (See instructions.)

#### Section A

<table>
<thead>
<tr>
<th>(a) Classification of property</th>
<th>(b) Basis or depreciation</th>
<th>(c) Basis for depreciation (business/ investment use only—see instructions)</th>
<th>(d) Recovery period</th>
<th>(e) Convention</th>
<th>(f) Method</th>
<th>(g) Depreciation deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>19a</td>
<td>3-year property</td>
<td>136,699</td>
<td></td>
<td></td>
<td></td>
<td>136,083</td>
</tr>
<tr>
<td>b</td>
<td>5-year property</td>
<td>1,551,734</td>
<td></td>
<td></td>
<td></td>
<td>1,548,053</td>
</tr>
<tr>
<td>c</td>
<td>7-year property</td>
<td>1,393,122</td>
<td></td>
<td></td>
<td></td>
<td>1,388,410</td>
</tr>
<tr>
<td>d</td>
<td>10-year property</td>
<td>126,830</td>
<td></td>
<td></td>
<td></td>
<td>126,810</td>
</tr>
<tr>
<td>e</td>
<td>15-year property</td>
<td>327,966</td>
<td></td>
<td></td>
<td></td>
<td>327,634</td>
</tr>
<tr>
<td>f</td>
<td>20-year property</td>
<td>80,747</td>
<td></td>
<td></td>
<td></td>
<td>80,705</td>
</tr>
<tr>
<td>g</td>
<td>25-year property</td>
<td>4,434</td>
<td></td>
<td></td>
<td></td>
<td>4,434</td>
</tr>
<tr>
<td>h</td>
<td>Residential rental property</td>
<td>1,225,765</td>
<td>2,064</td>
<td></td>
<td></td>
<td>1,223,034</td>
</tr>
<tr>
<td>i</td>
<td>Nonresidential real property</td>
<td>498,972</td>
<td>2,064</td>
<td></td>
<td></td>
<td>493,131</td>
</tr>
<tr>
<td></td>
<td>Total GDS Cost</td>
<td>4,132,943</td>
<td></td>
<td></td>
<td></td>
<td>4,121,595</td>
</tr>
</tbody>
</table>

#### Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

<table>
<thead>
<tr>
<th>(a) Classification of property</th>
<th>(b) Basis or depreciation</th>
<th>(c) Basis for depreciation (business/investment use only—see instructions)</th>
<th>(d) Recovery period</th>
<th>(e) Convention</th>
<th>(f) Method</th>
<th>(g) Depreciation deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>20a</td>
<td>Class life</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>19,256</td>
</tr>
<tr>
<td>b</td>
<td>12-year</td>
<td>38</td>
<td></td>
<td></td>
<td></td>
<td>38</td>
</tr>
<tr>
<td>c</td>
<td>40-year</td>
<td>5,212</td>
<td></td>
<td></td>
<td></td>
<td>5,212</td>
</tr>
</tbody>
</table>

#### Part IV: Summary (See instructions.)

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>21</td>
<td>Listed property. Enter amount from line 28</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>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</td>
<td>2,252,569</td>
</tr>
<tr>
<td>23</td>
<td>For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs</td>
<td>11,705,473</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see separate instructions.
Depreciation and Amortization
( Including Information on Listed Property)

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
   (f) 5-year property .......................................................... 2
3. Threshold cost of section 179 property before reduction in limitation (see instructions) .... 3
4. Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- ........ 4
5. Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions ........................................ 5
   (g) 7-year property .......................................................... 5

6. (a) Description of property .................................................. 6
    (b) Cost (business use only) .............................................. 6
    (c) Elected cost ............................................................. 7
    List property. Enter the amount from line 29 ................................ 7

8. Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 ...... 8
9. Tentative deduction. Enter the smaller of line 5 or line 8 .................. 9
10. Carryover of disallowed deduction from line 13 of your 2012 Form 4562 .................. 10
11. Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) ............ 11
12. Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 .... 12
13. Carryover of disallowed deduction to 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
15. Property subject to section 168(f)(1) election ................................ 15
16. Other depreciation (including ACRS) .................................... 16

Part III  MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17. MACRS deductions for assets placed in service in tax years beginning before 2013 .......... 17
18. If you are electing to group any assets placed in service during the current year into one or more general asset accounts, check here ........................................ 18

Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property (b) Year and month 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 .......................................................... 19a
   (g) 3-year property ........................................................ 19a
   2,192,549 554,590
b 5-year property .......................................................... b
   13,507,814 2,094,255
c 7-year property .......................................................... c
   20,366,087 2,111,823
d 10-year property ......................................................... d
   3,935,384 250,879
e 15-year property ......................................................... e
   5,146,479 209,010
f 20-year property ......................................................... f
   1,941,585 58,329
g 25-year property ......................................................... g
   511,131 23,510
h Residential rental property ........................................... h
   159,272,669 3,422,578
   Underdetermined Type .................................................. h
   9,069 7,290
i Nonresidential real property ......................................... i
   44,572,529 699,921
   Total GDS Cost ......................................................... i
   251,455,297 9,432,186
j 13

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

20a Class life ............................................................... 20a
   838,579 39,478
b 12-year property ......................................................... b
   15,498 665
c 40-year property ......................................................... c
   1,978,048 32,437

Part IV  Summary (See instructions.)

21. Listed property. Enter amount from line 28 ................................ 21
22. Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions ............ 22
23. For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs ........................................ 23
**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 |
| Type of property (list vehicles first) | Date placed in service | Business/investment use percentage | Cost or other basis | Basis for depreciation (business/investment use only) | Recovery period | Method/Convention | Depreciation deduction | Elected section 179 cost |
| 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 |

| Section B—Information on Use of Vehicles |
|---|---|---|---|---|---|---|---|---|
| Property used more than 50% in a qualified business use: | % | 1,841,715 | % | 1,679,186 |

| Property used 50% or less in a qualified business use: | % | 654,210 | 5/L – | 614,953 |
| % | Total 26e + 27e = | 5/L – |
| % | 2,390,925 | 5/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 C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

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

| 37 | Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? | ☐ Yes ☐ No |
| 38 | Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners. | ☐ Yes ☐ No |
| 39 | Do you treat all use of vehicles by employees as personal use? | ☐ Yes ☐ No |
| 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? | ☐ Yes ☐ No |
| 41 | Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) | ☐ Yes ☐ No |

**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**

<table>
<thead>
<tr>
<th>Description of costs</th>
<th>Date amortization begins</th>
<th>Amortizable amount</th>
<th>Code section</th>
<th>Amortization period or percentage</th>
<th>Amortization for this year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amortization of costs that begins during your 2013 tax year (see instructions):</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>429,333</td>
</tr>
<tr>
<td>Amortization of costs that began before your 2013 tax year.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>674,721</td>
</tr>
<tr>
<td>Total. Add amounts in column (f). See the instructions for where to report.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>955,207</td>
</tr>
</tbody>
</table>
### 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.)

<p>| | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>24a</td>
<td>(a)</td>
<td></td>
<td></td>
<td>(b)</td>
<td></td>
<td>(c)</td>
</tr>
<tr>
<td>Do you have evidence to support the business/investment use claimed?</td>
<td>Yes</td>
<td>No</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Type of property (list vehicles first)</td>
<td></td>
<td></td>
<td></td>
<td>Date placed in service</td>
<td></td>
<td>Business/investment use percentage</td>
</tr>
<tr>
<td>Cost or other basis</td>
<td>(d)</td>
<td>Basis for depreciation (business/investment use only)</td>
<td></td>
<td>Recovery period</td>
<td></td>
<td>Method/Convention</td>
</tr>
<tr>
<td>(e)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>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)</td>
<td>1,467,624</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### 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.

<p>| | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>26</td>
<td>Property used more than 50% in a qualified business use:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>%</td>
<td>38,349,607</td>
<td>4,117,942</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 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).

<p>| | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>37</td>
<td>Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?</td>
<td>Yes</td>
<td>No</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>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</td>
<td></td>
<td></td>
<td>Yes</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Do you treat all use of vehicles by employees as personal use?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>40</td>
<td>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?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)</td>
<td></td>
<td></td>
<td>Yes</td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

**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

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>42</td>
<td>Amortization of costs that begins during your 2013 tax year (see instructions):</td>
<td>7,217,570</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>Amortization of costs that began before your 2013 tax year</td>
<td></td>
<td></td>
<td>1,960,279</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Total. Add amounts in column (f). See the instructions for where to report</td>
<td>2,533,921</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**Casualties and Thefts**

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

|   | 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. |
|   | **Properties** |
|   | A | B | C | D |
| 1 | Property A |
|   | Property B |
|   | Property C |
|   | Property D |

2. **Cost or other basis of each property**

3. **Insurance or other reimbursement (whether or not you filed a claim)**

   **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.

5. **Fair market value before casualty or theft**

6. **Fair market value after casualty or theft**

7. **Subtract line 6 from line 5**

8. **Enter the smaller of line 2 or line 7**

9. **Subtract line 3 from line 8. If zero or less, enter -0-**

10. **Casualty or theft loss. Add the amounts on line 9 in columns A through D**

11. **Enter the smaller of line 10 or $100**

12. **Subtract line 11 from line 10**

   **Caution:** Use only one Form 4684 for lines 13 through 18.

13. **Add the amounts on line 12 of all Forms 4684**

14. **Add the amounts on line 4 of all Forms 4684**

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.**

16. **If line 14 is less than line 13, enter the difference**

17. **Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions**

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.**
# CASUALTIES AND THEFTS

**Name(s) shown on tax return**

**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**

2. Cost or other basis of each property

3. Insurance or other reimbursement (whether or not you filed a claim) (see instructions)
   - **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.

5. Fair market value before casualty or theft

6. Fair market value after casualty or theft

7. Subtract line 6 from line 5

8. Enter the smaller of line 2 or line 7

9. Subtract line 3 from line 8. If zero or less, enter -0-

10. Casualty or theft loss. Add the amounts on line 9 in columns A through D.

11. Enter the smaller of line 10 or $100

12. Subtract line 11 from line 10
   - **Caution:** Use only one Form 4684 for lines 13 through 18.

13. Add the amounts on line 12 of all Forms 4684

14. Add the amounts on line 4 of all Forms 4684

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.

16. If line 14 is less than line 13, enter the difference

17. Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions

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

---

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12997O

Form 4684 (2013)
**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

<table>
<thead>
<tr>
<th>Properties</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>Cost or adjusted basis of each property</td>
<td>20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3</td>
<td>21</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Note:</strong> If line 20 is more than line 21, skip line 22.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>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</td>
<td>22</td>
<td></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Fair market value before casualty or theft</td>
<td>23</td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Fair market value after casualty or theft</td>
<td>24</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Subtract line 24 from line 23</td>
<td>25</td>
<td></td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Enter the smaller of line 20 or line 25</td>
<td>26</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Note:</strong> If the property was totally destroyed by casualty or theft from the same casualty or theft, enter on line 26 the amount from line 20.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Subtract line 21 from line 26. If zero or less, enter -0-</td>
<td>27</td>
<td></td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions)</td>
<td>28</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Part II

**Summary of Gains and Losses** (from separate Parts I)

<table>
<thead>
<tr>
<th>(a) Identify casualty or theft</th>
<th>(b) Losses from casualties or thefts</th>
<th>(c) Gains from casualties or thefts includible in income</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) Trade, business, rental or royalty property</td>
<td>(ii) Income-producing and employee property</td>
<td></td>
</tr>
<tr>
<td>Casualty or Theft of Property Held One Year or Less</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Totals. Add the amounts on line 29</td>
<td>29</td>
</tr>
<tr>
<td>30</td>
<td>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</td>
<td>30</td>
</tr>
<tr>
<td>31</td>
<td>Enter the amount from line 30, column (b)(i) 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, enter this amount on Form 4797, line 32.</td>
<td>31</td>
</tr>
<tr>
<td>32</td>
<td>Casualty or Theft of Property Held More Than One Year</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Enter the amount on line 32, column (b)(i) 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, enter this amount on Form 4797, line 32.</td>
<td>33</td>
</tr>
<tr>
<td>35</td>
<td>Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)</td>
<td>35</td>
</tr>
<tr>
<td>36</td>
<td>Total gains. Add lines 33 and 34, column (c).</td>
<td>36</td>
</tr>
<tr>
<td>37</td>
<td>Add amounts on line 35, columns (b)(i) and (b)(ii)</td>
<td>37</td>
</tr>
<tr>
<td>38</td>
<td>If the loss on line 37 is more than the gain on line 36:</td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>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</td>
<td>38a</td>
</tr>
<tr>
<td>b</td>
<td>Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income Producing property on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the &quot;Other deductions&quot; line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Ejecting large partnerships, enter on Form 1065-B, Part II, line 1.</td>
<td>38b</td>
</tr>
<tr>
<td>39</td>
<td>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.</td>
<td>39</td>
</tr>
</tbody>
</table>
**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**

<table>
<thead>
<tr>
<th>Losses</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
</tr>
</thead>
<tbody>
<tr>
<td>20 Cost or adjusted basis of each property</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
</tr>
<tr>
<td>21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
</tr>
<tr>
<td><strong>Note:</strong> If line 20 is more than line 21, skip line 22.</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
</tr>
<tr>
<td>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</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
</tr>
<tr>
<td>23 Fair market value before casualty or theft</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
</tr>
<tr>
<td>24 Fair market value after casualty or theft</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
</tr>
<tr>
<td>25 Subtract line 24 from line 23</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
</tr>
<tr>
<td>26 Enter the smaller of line 20 or line 25</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
</tr>
<tr>
<td><strong>Note:</strong> If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
</tr>
<tr>
<td>27 Subtract line 21 from line 26. If zero or less, enter -0-</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
</tr>
<tr>
<td>28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions)</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
<td>( )</td>
</tr>
</tbody>
</table>

### Part II  Summary of Gains and Losses

(from separate Parts I)

<table>
<thead>
<tr>
<th>(a) Identify casualty or theft</th>
<th>(b) Losses from casualties or thefts</th>
<th>(c) Gains from casualties or thefts includible in income</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) Trade, business, rental or royalty property</td>
<td>(ii) Income-producing and employee property</td>
<td></td>
</tr>
<tr>
<td>29 Totals. Add the amounts on line 29</td>
<td>( )</td>
<td>( )</td>
</tr>
<tr>
<td>30 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.</td>
<td>( )</td>
<td>( )</td>
</tr>
<tr>
<td>31 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</td>
<td>( )</td>
<td>( )</td>
</tr>
</tbody>
</table>

**Casualty or Theft of Property Held One Year or Less**

| 33 Casualty or theft gains from Form 4797, line 32 | \( \) | \( \) | \( \) |
| 34 Total gains. Add lines 33 and 34, column (c) | \( \) | \( \) | \( \) |
| 35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) | \( \) | \( \) | \( \) |

**Casualty or Theft of Property Held More Than One Year**

| 36 Total gains. Add lines 33 and 34, column (c) | \( \) | \( \) | \( \) |
| 37 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) | \( \) | \( \) | \( \) |
| 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. | \( \) | \( \) | \( \) |
| 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 | \( \) | \( \) | \( \) |
| 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 | \( \) | \( \) | \( \) |

**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.
### SECTION C — Theft Loss Deduction for Ponzi-Type Investment Scheme Using the Procedures in Revenue Procedure 2009-20

**Part I Computation of Deduction**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>40</td>
<td>Initial investment</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Subsequent investments (see instructions)</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Income reported on your tax returns for tax years prior to the discovery year (see instructions)</td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>Add lines 40, 41, and 42</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Withdrawals for all years (see instructions)</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Subtract line 44 from line 43. This is your total qualified investment</td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>Enter .95 (95%) if you have no potential third-party recovery. Enter .75 (75%) if you have potential third-party recovery</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>Multiply line 46 by line 45</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Actual recovery</td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>Potential insurance/Securities Investor Protection Corporation (SIPC) recovery</td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>Add lines 48 and 49. This is your total recovery</td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>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.</td>
<td>5,513</td>
</tr>
</tbody>
</table>

**Part II Required Statements and Declarations**

- 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:
### 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

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>40</td>
<td>Initial investment</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Subsequent investments (see instructions)</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Income reported on your tax returns for tax years prior to the discovery year (see instructions)</td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>Add lines 40, 41, and 42</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Withdrawals for all years (see instructions)</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Subtract line 44 from line 43. This is your total qualified investment</td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>Enter .95 (95%) if you have no potential third-party recovery. Enter .75 (75%) if you have potential third-party recovery</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>Multiply line 46 by line 45</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Actual recovery</td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>Potential insurance/Securities Investor Protection Corporation (SIPC) recovery</td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>Add lines 48 and 49. This is your total recovery</td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>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.</td>
<td>709,721</td>
</tr>
</tbody>
</table>

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

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

Part I  
Sales of 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)

<table>
<thead>
<tr>
<th>Description of property</th>
<th>Date acquired (mo., day, yr.)</th>
<th>Date sold (mo., day, yr.)</th>
<th>Gross sales price</th>
<th>Depreciation allowed or allowable since acquisition</th>
<th>Cost or other basis, plus improvements and expense of sale</th>
<th>Gain or (loss)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Gain, if any, from Form 4684, line 39</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>7,740</td>
</tr>
<tr>
<td>4 Section 1231 gain from installment sales from Form 6252, line 26 or 37</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>232,735</td>
</tr>
<tr>
<td>5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4,757</td>
</tr>
<tr>
<td>6 Gain, if any, from line 32, from other than casualty or theft</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>492,684</td>
</tr>
<tr>
<td>7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2,891,515</td>
</tr>
<tr>
<td>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.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 Nonrecaptured net section 1231 losses from prior years (see instructions)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>295,410</td>
</tr>
<tr>
<td>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)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>140,715</td>
</tr>
</tbody>
</table>

Part II  
Ordinary Gains and Losses  
(see instructions)

<table>
<thead>
<tr>
<th>Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>11 Loss, if any, from line 7</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1,123,084</td>
</tr>
<tr>
<td>12 Gain, if any, from line 7 or amount from line 8, if applicable</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>295,410</td>
</tr>
<tr>
<td>13 Gain, if any, from line 31</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>478,924</td>
</tr>
<tr>
<td>14 Net gain or (loss) from Form 4684, lines 31 and 38a</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>13,663</td>
</tr>
<tr>
<td>15 Ordinary gain from installment sales from Form 6252, line 25 or 36</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>484</td>
</tr>
<tr>
<td>16 Ordinary gain or (loss) from like-kind exchanges from Form 8824.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3,251</td>
</tr>
<tr>
<td>17 Combine lines 10 through 16</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2,109,916</td>
</tr>
<tr>
<td>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:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>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 &quot;Form 4797, line 18a.&quot; See instructions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>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</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see separate instructions.
Form 4797

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

Name(s) shown on return

<table>
<thead>
<tr>
<th>Total Forms Filed = 3,297,550</th>
<th>Identifying number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
</tr>
</tbody>
</table>

**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)

<table>
<thead>
<tr>
<th>2</th>
<th>(a) Description of property</th>
<th>(b) Date acquired (mo., day, yr.)</th>
<th>(c) Date sold (mo., day, yr.)</th>
<th>(d) Gross sales price</th>
<th>(e) Depreciation allowed or allowable since acquisition</th>
<th>(f) Cost or other basis, plus improvements and expense of sale</th>
<th>(g) Gain or (loss)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Gain, if any, from Form 4684, line 39</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>53,714,617</td>
</tr>
<tr>
<td>4</td>
<td>Section 1231 gain from installment sales from Form 6252, line 26 or 37</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>5,675,916</td>
</tr>
<tr>
<td>5</td>
<td>Section 1231 gain or (loss) from like-kind exchanges from Form 8824</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>772,636</td>
</tr>
<tr>
<td>6</td>
<td>Gain, if any, from line 32, from other than casualty or theft</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>29,282,019</td>
</tr>
<tr>
<td>7</td>
<td>Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>89,624,127</td>
</tr>
<tr>
<td></td>
<td><strong>Partnerships (except electing large partnerships) and S corporations.</strong> 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.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Nonrecaptured net section 1231 losses from prior years (see instructions)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>14,040,333</td>
</tr>
<tr>
<td>9</td>
<td>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 and skip lines 8, 9, 11, and 12 below.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>21,743,499</td>
</tr>
</tbody>
</table>

**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 |                                  |                               |                       |                                                        |                                                 | 22,291,154       |
| 12 | Gain, if any, from line 7 or amount from line 8, if applicable |                                  |                               |                       |                                                        |                                                 | 3,388,765        |
| 13 | Gain, if any, from line 31 |                                  |                               |                       |                                                        |                                                 | 6,915,657        |
| 14 | Net gain or (loss) from Form 4684, lines 31 and 38a |                                  |                               |                       |                                                        |                                                 | -102,210         |
| 15 | Ordinary gain from installment sales from Form 6252, line 25 or 36 |                                  |                               |                       |                                                        |                                                 | 77,150           |
| 16 | Ordinary gain or (loss) from like-kind exchanges from Form 8824 |                                  |                               |                       |                                                        |                                                 | 131,652          |
| 17 | Combine lines 10 through 16 |                                  |                               |                       |                                                        |                                                 | 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 |                                  |                               |                       |                                                        |                                                 |                  |
|    | 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 |                                  |                               |                       |                                                        |                                                 |                  |

* 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)

<table>
<thead>
<tr>
<th></th>
<th>Description of section 1245, 1250, 1252, 1254, or 1255 property:</th>
<th>(b) Date acquired (mo., day, yr.)</th>
<th>(c) Date sold (mo., day, yr.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>19</td>
<td>(a)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Gross sales price (Note: See line 1 before completing.)</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Cost or other basis plus expense of sale</td>
<td>21</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Depreciation (or depletion) allowed or allowable</td>
<td>22</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Adjusted basis. Subtract line 22 from line 21</td>
<td>23</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Total gain. Subtract line 23 from line 20</td>
<td>24</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>If section 1245 property:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>a Depreciation allowed or allowable from line 22</td>
<td>25a</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b Enter the smaller of line 24 or 25a</td>
<td>25b</td>
<td>501,560</td>
</tr>
<tr>
<td>26</td>
<td>If section 1250 property:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>a Additional depreciation after 1975 (see instructions)</td>
<td>26a</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)</td>
<td>26b</td>
<td></td>
</tr>
<tr>
<td></td>
<td>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</td>
<td>26c</td>
<td></td>
</tr>
<tr>
<td></td>
<td>d Additional depreciation after 1969 and before 1976</td>
<td>26d</td>
<td></td>
</tr>
<tr>
<td></td>
<td>e Enter the smaller of line 26c or 26d</td>
<td>26e</td>
<td></td>
</tr>
<tr>
<td></td>
<td>f Section 291 amount (corporations only)</td>
<td>26f</td>
<td></td>
</tr>
<tr>
<td></td>
<td>g Add lines 26b, 26c, 26d, and 26f</td>
<td>26g</td>
<td>16,936</td>
</tr>
<tr>
<td>27</td>
<td>If section 1252 property:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>a Soil, water, and land clearing expenses</td>
<td>27a</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b Line 27a multiplied by applicable percentage (see instructions)</td>
<td>27b</td>
<td></td>
</tr>
<tr>
<td></td>
<td>c Enter the smaller of line 24 or 27b</td>
<td>27c</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>If section 1254 property:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)</td>
<td>28a</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b Enter the smaller of line 24 or 28a</td>
<td>28b</td>
<td>1,016</td>
</tr>
<tr>
<td>29</td>
<td>If section 1255 property:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>a Applicable percentage of payments excluded from income under section 126 (see instructions)</td>
<td>29a</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b Enter the smaller of line 24 or 29a (see instructions)</td>
<td>29b</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>Property A</th>
<th>Property B</th>
<th>Property C</th>
<th>Property D</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>25a</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>25b</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>25b</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26a</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26b</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26c</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26d</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26e</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26f</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26g</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27a</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27b</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27c</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28a</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28b</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>29a</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>29b</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### 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)

<table>
<thead>
<tr>
<th></th>
<th>Section 179</th>
<th>Section 280F(b)(2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>33</td>
<td>Section 179 expense deduction or depreciation allowable in prior years</td>
<td>33</td>
</tr>
<tr>
<td>34</td>
<td>Recomputed depreciation (see instructions)</td>
<td>34</td>
</tr>
<tr>
<td>35</td>
<td>Recapture amount. Subtract line 34 from line 33. See the instructions for where to report</td>
<td>35</td>
</tr>
</tbody>
</table>

* 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)

<table>
<thead>
<tr>
<th></th>
<th>(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:</th>
<th>(b) Date acquired (mo., day, yr.)</th>
<th>(c) Date sold (mo., day, yr.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

These columns relate to the properties on lines 19A through 19D.

<table>
<thead>
<tr>
<th></th>
<th>Property A</th>
<th>Property B</th>
<th>Property C</th>
<th>Property D</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>Gross sales price <em>(Note: See line 1 before completing.)</em></td>
<td>20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Cost or other basis plus expense of sale</td>
<td>21</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Depreciation (or depletion) allowed or allowable</td>
<td>22</td>
<td></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Adjusted basis. Subtract line 22 from line 21</td>
<td>23</td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Total gain. Subtract line 23 from line 20</td>
<td>24</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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 |

**If section 1250 property:**
- 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 |

**If section 1252 property:**
- 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 |

**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 |

**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.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>30</th>
<th>36,238,168</th>
</tr>
</thead>
<tbody>
<tr>
<td>31</td>
<td>Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13</td>
<td>31</td>
<td>6,915,657</td>
</tr>
<tr>
<td>32</td>
<td>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</td>
<td>32</td>
<td>29,322,511</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>(a) Section 179</th>
<th>(b) Section 280F(b)(2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>33</td>
<td>Section 179 expense deduction or depreciation allowable in prior years</td>
<td>33</td>
</tr>
<tr>
<td>34</td>
<td>Recomputed depreciation (see instructions)</td>
<td>34</td>
</tr>
<tr>
<td>35</td>
<td>Recapture amount. Subtract line 34 from line 33. See the instructions for where to report</td>
<td>35</td>
</tr>
</tbody>
</table>

* 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)

Name(s) shown on tax return

Total Forms Filed = 551,012

Part I  Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Income from production of livestock, produce, grains, and other crops</td>
<td>267,507</td>
</tr>
<tr>
<td>2a</td>
<td>Cooperative distributions (Form(s) 1099-PATR)</td>
<td>104,860</td>
</tr>
<tr>
<td>2b</td>
<td>Taxable amount</td>
<td></td>
</tr>
<tr>
<td>3a</td>
<td>Agricultural program payments (see instructions)</td>
<td>244,979</td>
</tr>
<tr>
<td>3b</td>
<td>Taxable amount</td>
<td>241,605</td>
</tr>
<tr>
<td>4</td>
<td>Commodity Credit Corporation (CCC) loans (see instructions):</td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>CCC loans reported under election</td>
<td>*</td>
</tr>
<tr>
<td>b</td>
<td>CCC loans forfeited</td>
<td>4b</td>
</tr>
<tr>
<td>4c</td>
<td>Taxable amount</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Crop insurance proceeds and federal crop disaster payments (see instructions):</td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>Amount received in 2013</td>
<td>46,295</td>
</tr>
<tr>
<td>5b</td>
<td>Taxable amount</td>
<td>43,057</td>
</tr>
<tr>
<td>c</td>
<td>If election to defer to 2014 is attached, check here</td>
<td></td>
</tr>
<tr>
<td>d</td>
<td>Amount deferred from 2012</td>
<td>232,110</td>
</tr>
<tr>
<td>6</td>
<td>Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>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.</td>
<td>521,534</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562</td>
<td>54,020</td>
</tr>
<tr>
<td>9</td>
<td>Chemicals</td>
<td>70,971</td>
</tr>
<tr>
<td>10</td>
<td>Conservation expenses (see instructions)</td>
<td>11,556</td>
</tr>
<tr>
<td>11</td>
<td>Custom hire (machine work)</td>
<td>49,499</td>
</tr>
<tr>
<td>12</td>
<td>Depreciation and section 179 expense deduction not claimed elsewhere</td>
<td>174,745</td>
</tr>
<tr>
<td>13</td>
<td>Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)</td>
<td>*</td>
</tr>
<tr>
<td>14</td>
<td>Feed</td>
<td>16,290</td>
</tr>
<tr>
<td>15</td>
<td>Fertilizers and lime</td>
<td>100,340</td>
</tr>
<tr>
<td>16</td>
<td>Freight and trucking</td>
<td>38,315</td>
</tr>
<tr>
<td>17</td>
<td>Gasoline, fuel, and oil</td>
<td>98,755</td>
</tr>
<tr>
<td>18</td>
<td>Insurance (other than health)</td>
<td>250,187</td>
</tr>
<tr>
<td>19</td>
<td>Interest:</td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>Mortgage (paid to banks, etc.)</td>
<td>44,130</td>
</tr>
<tr>
<td>b</td>
<td>Other</td>
<td>38,315</td>
</tr>
<tr>
<td>20</td>
<td>Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)</td>
<td>12,505</td>
</tr>
<tr>
<td>21</td>
<td>Pension and profit-sharing plans</td>
<td>*</td>
</tr>
<tr>
<td>22</td>
<td>Rent or lease:</td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>Vehicles, machinery, and equipment (see instructions)</td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>Other (land, animals, etc.)</td>
<td>152,009</td>
</tr>
<tr>
<td>23</td>
<td>Repairs and maintenance</td>
<td>61,821</td>
</tr>
<tr>
<td>24</td>
<td>Seeds and plants</td>
<td>24</td>
</tr>
<tr>
<td>25</td>
<td>Storage and warehousing</td>
<td>85,153</td>
</tr>
<tr>
<td>26</td>
<td>Supplies</td>
<td>378,863</td>
</tr>
<tr>
<td>27</td>
<td>Taxes</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Utilities</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Veterinary, breeding, and medicine</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Other expenses (specify):</td>
<td></td>
</tr>
<tr>
<td>a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e</td>
<td></td>
<td></td>
</tr>
<tr>
<td>f</td>
<td></td>
<td></td>
</tr>
<tr>
<td>g</td>
<td></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Total expenses. Add lines 8 through 30g (see instructions)</td>
<td>464,234</td>
</tr>
<tr>
<td>32</td>
<td>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.</td>
<td>528,633</td>
</tr>
<tr>
<td>33</td>
<td>Did you receive an applicable subsidy in 2013? (see instructions)</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>If line 32 is a loss, check the box that describes your investment in this activity (see instructions)</td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>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.</td>
<td>102,508</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see your tax return instructions.
### Form 4835

#### Part I Gross Farm Rental Income—Based on Production.

Include amounts converted to cash or the equivalent.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Income from production of livestock, produce, grains, and other crops</td>
<td>6,436,408</td>
</tr>
<tr>
<td>2a</td>
<td>Cooperative distributions</td>
<td>893,672</td>
</tr>
<tr>
<td>3a</td>
<td>Agricultural program payments</td>
<td>812,016</td>
</tr>
<tr>
<td>4</td>
<td>Commodity Credit Corporation (CCC) loans</td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>CCC loans reported under election</td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>CCC loans forfeited</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Crop insurance proceeds and federal crop disaster payments</td>
<td>471,489</td>
</tr>
<tr>
<td>6</td>
<td>Gross farm rental income</td>
<td></td>
</tr>
</tbody>
</table>

#### Part II Expenses—Farm Rental Property.

Do not include personal or living expenses.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Car and truck expenses</td>
<td>70,284</td>
</tr>
<tr>
<td>9</td>
<td>Chemicals</td>
<td>306,762</td>
</tr>
<tr>
<td>10</td>
<td>Conservation expenses</td>
<td>28,006</td>
</tr>
<tr>
<td>11</td>
<td>Custom hire</td>
<td>202,670</td>
</tr>
<tr>
<td>12</td>
<td>Depreciation and section 179 expense deduction</td>
<td>1,002,703</td>
</tr>
<tr>
<td>13</td>
<td>Employee benefit programs</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Feed</td>
<td>37,968</td>
</tr>
<tr>
<td>15</td>
<td>Fertilizers and lime</td>
<td>683,315</td>
</tr>
<tr>
<td>16</td>
<td>Freight and trucking</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Gasoline, fuel, and oil</td>
<td>156,074</td>
</tr>
<tr>
<td>18</td>
<td>Insurance</td>
<td>358,935</td>
</tr>
<tr>
<td>19</td>
<td>Interest</td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>Mortgage</td>
<td>286,125</td>
</tr>
<tr>
<td>b</td>
<td>Other</td>
<td>300,776</td>
</tr>
<tr>
<td>20</td>
<td>Labor hired</td>
<td>42,188</td>
</tr>
</tbody>
</table>

#### Total expenses

**31** Add lines 8 through 30g (see instructions) | **31** 6,210,024

#### Net 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

#### Deductible loss and carryover

- **34a** All investment is at risk.
- **34b** Some investment is not at risk.

**34c** 553,406

*Data not shown because of the small number of sample returns on which it is based.*
### Part I  Total Investment Interest Expense

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Investment interest expense paid or accrued in 2013 (see instructions)</td>
<td>1,409,629</td>
</tr>
<tr>
<td>2</td>
<td>Disallowed investment interest expense from 2012 Form 4952, line 7</td>
<td>945,792</td>
</tr>
<tr>
<td>3</td>
<td><strong>Total investment interest expense. Add lines 1 and 2</strong></td>
<td>1,917,413</td>
</tr>
</tbody>
</table>

### Part II  Net Investment Income

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>4a</td>
<td>Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)</td>
<td>1,764,954</td>
</tr>
<tr>
<td>4b</td>
<td>Qualified dividends included on line 4a</td>
<td>1,465,869</td>
</tr>
<tr>
<td>4c</td>
<td>Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)</td>
<td>1,678,599</td>
</tr>
<tr>
<td>4d</td>
<td>Net gain from the disposition of property held for investment</td>
<td>769,198</td>
</tr>
<tr>
<td>4e</td>
<td>Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)</td>
<td>712,084</td>
</tr>
<tr>
<td>4f</td>
<td>Subtract line 4e from line 4d</td>
<td>368,735</td>
</tr>
<tr>
<td>4g</td>
<td>Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)</td>
<td>216,884</td>
</tr>
<tr>
<td>4h</td>
<td>Investment income. Add lines 4c, 4f, and 4g</td>
<td>1,725,024</td>
</tr>
<tr>
<td>5</td>
<td>Investment expenses (see instructions)</td>
<td>751,290</td>
</tr>
<tr>
<td>6</td>
<td><strong>Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-</strong></td>
<td>1,542,616</td>
</tr>
</tbody>
</table>

### Part III  Investment Interest Expense Deduction

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Disallowed investment interest expense to be carried forward to 2014. Subtract line 6 from line 3. If zero or less, enter -0-</td>
<td>977,361</td>
</tr>
<tr>
<td>8</td>
<td><strong>Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions</strong></td>
<td>1,522,064</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see page 4.
## Part I  Total Investment Interest Expense

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Investment interest expense paid or accrued in 2013 (see instructions)</td>
<td>18,864,451</td>
</tr>
<tr>
<td>2</td>
<td>Disallowed investment interest expense from 2012 Form 4952, line 7</td>
<td>32,378,224</td>
</tr>
<tr>
<td>3</td>
<td><strong>Total investment interest expense.</strong> Add lines 1 and 2</td>
<td>51,242,675</td>
</tr>
</tbody>
</table>

## Part II  Net Investment Income

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>4a</td>
<td>Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)</td>
<td>137,921,784</td>
</tr>
<tr>
<td>4b</td>
<td>Qualified dividends included on line 4a</td>
<td>62,725,943</td>
</tr>
<tr>
<td>4c</td>
<td><strong>Net gain from the disposition of property held for investment.</strong></td>
<td>75,195,841</td>
</tr>
<tr>
<td>4d</td>
<td>Subtract line 4b from line 4a</td>
<td>211,298,860</td>
</tr>
<tr>
<td>4e</td>
<td>Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)</td>
<td>180,704,061</td>
</tr>
<tr>
<td>4f</td>
<td>Subtract line 4e from line 4d</td>
<td>30,594,798</td>
</tr>
<tr>
<td>4g</td>
<td>Investment income. Add lines 4c, 4f, and 4g</td>
<td>3,634,776</td>
</tr>
<tr>
<td>4h</td>
<td><strong>Net investment income.</strong> Subtract line 5 from line 4h. If zero or less, enter -0-</td>
<td>18,262,357</td>
</tr>
<tr>
<td>5</td>
<td>Investment expenses (see instructions)</td>
<td>93,566,879</td>
</tr>
</tbody>
</table>

## Part III  Investment Interest Expense Deduction

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Disallowed investment interest expense to be carried forward to 2014. Subtract line 6 from line 3. If zero or less, enter -0-</td>
<td>33,265,874</td>
</tr>
<tr>
<td>8</td>
<td><strong>Investment interest expense deduction.</strong> Enter the smaller of line 3 or 6. See instructions</td>
<td>17,976,800</td>
</tr>
</tbody>
</table>
**Form 4972**

**Tax on Lump-Sum Distributions**

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

1. Complete this part to see if you can use Form 4972

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>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,” <strong>do not</strong> use this form.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Did you roll over any part of the distribution? If “Yes,” <strong>do not</strong> use this form.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? If you answered “No” to both questions 3 and 4, <strong>do not</strong> use this form.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5a. Did you use Form 4972 after 1986 for a previous distribution from your own plan? If “Yes,” <strong>do not</strong> use this form for a 2013 distribution from your own plan.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5b. 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,” <strong>do not</strong> use the form for this distribution.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2. Complete this part to choose the 20% capital gain election (see instructions)

<table>
<thead>
<tr>
<th>Step</th>
<th>Formula</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>6. Capital gain part from Form 1099-R, box 3</td>
<td>Multiply line 6 by 20% (.20).</td>
<td>6</td>
</tr>
<tr>
<td>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.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3. Complete this part to choose the 10-year tax option (see instructions)

<table>
<thead>
<tr>
<th>Step</th>
<th>Formula</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>8. Enter the amount from Form 1099-R, box 3a minus box 3. If you did not complete Part II, enter the amount from box 3a. Multiple recipients (and recipients who elect to include NUA in taxable income) see instructions.</td>
<td></td>
<td>8, 7,449</td>
</tr>
<tr>
<td>9. Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996.</td>
<td></td>
<td>9, *</td>
</tr>
<tr>
<td>10. Total taxable amount. Subtract line 9 from line 8.</td>
<td></td>
<td>10, 7,449</td>
</tr>
<tr>
<td>11. Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-.</td>
<td></td>
<td>11</td>
</tr>
<tr>
<td>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.</td>
<td></td>
<td>12, 7,449</td>
</tr>
<tr>
<td>13. Multiply line 12 by 50% (.50), but <strong>do not</strong> enter more than $10,000.</td>
<td></td>
<td>13</td>
</tr>
<tr>
<td>14. Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-.</td>
<td></td>
<td>14</td>
</tr>
<tr>
<td>15. Multiply line 14 by 20% (.20).</td>
<td></td>
<td>15</td>
</tr>
<tr>
<td>17. Subtract line 16 from line 12.</td>
<td></td>
<td>17</td>
</tr>
<tr>
<td>18. Federal estate tax attributable to lump-sum distribution.</td>
<td></td>
<td>18</td>
</tr>
<tr>
<td>19. Subtract line 18 from line 17. If line 11 is zero, <strong>skip</strong> lines 20 through 22 and go to line 23.</td>
<td></td>
<td>19</td>
</tr>
<tr>
<td>20. Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places).</td>
<td></td>
<td>20</td>
</tr>
<tr>
<td>21. Multiply line 16 by the decimal on line 20.</td>
<td></td>
<td>21</td>
</tr>
<tr>
<td>22. Subtract line 21 from line 11.</td>
<td></td>
<td>22</td>
</tr>
<tr>
<td>23. Multiply line 19 by 10% (.10).</td>
<td></td>
<td>23</td>
</tr>
<tr>
<td>24. Tax on amount on line 23. Use the Tax Rate Schedule in the instructions.</td>
<td></td>
<td>24, 7,146</td>
</tr>
<tr>
<td>25. Multiply line 24 by ten (10). If line 11 is zero, <strong>skip</strong> lines 26 through 28, enter this amount on line 29, and go to line 30.</td>
<td></td>
<td>25</td>
</tr>
<tr>
<td>26. Multiply line 22 by 10% (.10).</td>
<td></td>
<td>26</td>
</tr>
<tr>
<td>27. Tax on amount on line 26. Use the Tax Rate Schedule in the instructions.</td>
<td></td>
<td>27</td>
</tr>
<tr>
<td>28. Multiply line 27 by ten (10).</td>
<td></td>
<td>28</td>
</tr>
<tr>
<td>29. Subtract line 28 from line 25. Multiple recipients see instructions.</td>
<td></td>
<td>29, 7,146</td>
</tr>
<tr>
<td>30. <strong>Tax on lump-sum distribution.</strong> 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.</td>
<td></td>
<td>30, 7,449</td>
</tr>
</tbody>
</table>

* Data not shown because of the small number of sample returns on which it is based.
### Part I: Complete this part to see if you can use Form 4972

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.
2. Did you roll over any part of the distribution? If “Yes,” do not use this form.
3. Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?
4. Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution?
   - If you answered “No” to both questions 3 and 4, do not use this form.

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

7. Multiply line 6 by 20% (.20).
   - 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.
10. Total taxable amount. Subtract line 9 from line 8.
11. Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-. Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-.
12. Adjusted total taxable amount. Add lines 10 and 11. Multiply line 12 by 50% (.50), but do not enter more than $10,000.
13. Subtract $20,000, if line 12 is $20,000 or less, enter -0-.
14. Multiply line 14 by 20% (.20).
16. Subtract line 16 from line 12.
17. Federal estate tax attributable to lump-sum distribution.
18. Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23.
19. Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places).
20. Multiply line 16 by the decimal on line 20.
21. Subtract line 21 from line 12.
22. Multiply line 19 by 10% (.10).
23. Tax on amount on line 23. Use the Tax Rate Schedule in the instructions.
24. 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. Tax on amount on line 26. Use the Tax Rate Schedule in the instructions.
26. Multiply line 22 by 10% (.10).
27. Subtract line 28 from line 25. Multiple recipients see instructions.
28. 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.

* Data not shown because of the small number of sample returns on which it is based.
Form 5329

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

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

<table>
<thead>
<tr>
<th>Form 1040NR, line 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56.</th>
</tr>
</thead>
<tbody>
<tr>
<td>For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions.</td>
</tr>
</tbody>
</table>

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.
   - Amount: 1,669,640

2. Early distributions included on line 1 that are not subject to the additional tax (see instructions).
   - Amount: 772,196

3. Amount subject to additional tax. Subtract line 2 from line 1.
   - Amount: 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.
   - Amount: 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.
   - Amount: 189,938

6. Distributions included on line 5 that are not subject to the additional tax (see instructions).
   - Amount: 772,196

7. Amount subject to additional tax. Subtract line 6 from line 5.
   - Amount: 125,423

8. Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56.
   - Amount: 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.
   - Amount: 9

10. If your traditional IRA contributions for 2013 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-.
    - Amount: 11

11. 2013 traditional IRA distributions included in income (see instructions).
    - Amount: 12

12. 2013 distributions of prior year excess contributions (see instructions).
    - Amount: 13

13. Add lines 10, 11, and 12.
    - Amount: 14

14. Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-.
    - Amount: 15

15. Excess contributions for 2013 (see instructions).
    - Amount: 16

16. Total excess contributions. Add lines 14 and 15.
    - Amount: 17

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.
    - Amount: 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.
    - Amount: 18

19. If your Roth IRA contributions for 2013 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-.
    - Amount: 19

20. 2013 distributions from your Roth IRAs (see instructions).
    - Amount: 20

    - Amount: 21

22. Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-.
    - Amount: 22

23. Excess contributions for 2013 (see instructions).
    - Amount: 23

24. Total excess contributions. Add lines 22 and 23.
    - Amount: 24

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.
    - Amount: 53,302
### 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 for certain Roth IRA distributions (see instructions).

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>Amount subject to additional tax. Subtract line 2 from line 1.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>23,520,908</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>8,267,029</td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>15,253,879</td>
</tr>
<tr>
<td>4</td>
<td></td>
<td>1,540,840</td>
</tr>
</tbody>
</table>

**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).

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>Amount subject to additional tax. Subtract line 6 from line 5.</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td></td>
<td>349,137</td>
</tr>
<tr>
<td>6</td>
<td></td>
<td>24,521</td>
</tr>
<tr>
<td>7</td>
<td></td>
<td>254,079</td>
</tr>
</tbody>
</table>

### 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.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>Amount subject to additional tax. Subtract line 12 from line 11.</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td></td>
<td>129,971</td>
</tr>
<tr>
<td>10</td>
<td></td>
<td>5,806</td>
</tr>
</tbody>
</table>

### 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.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>Amount subject to additional tax. Subtract line 24 from line 23.</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td></td>
<td>227,636</td>
</tr>
<tr>
<td>19</td>
<td></td>
<td>79,937</td>
</tr>
<tr>
<td>20</td>
<td></td>
<td>122,419</td>
</tr>
<tr>
<td>21</td>
<td></td>
<td>276,200</td>
</tr>
</tbody>
</table>

**For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions.**
## Part V  Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if you, someone on your behalf, or your employer contributed more to your Coverdell ESAs for 2013 than is allowable or you had an amount on line 49 of your 2012 Form 5329.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
<th>2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines</th>
</tr>
</thead>
<tbody>
<tr>
<td>26</td>
<td>Enter the excess contributions from line 32 of your 2012 Form 5329 (see instructions).</td>
<td>If zero, go to line 31</td>
<td>*</td>
</tr>
<tr>
<td>27</td>
<td>If the contributions to your Coverdell ESAs for 2013 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-</td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>2013 distributions from your Coverdell ESAs (see instructions)</td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Add lines 27 and 28</td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-</td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Excess contributions for 2013 (see instructions)</td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Total excess contributions. Add lines 30 and 31</td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>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</td>
<td>*</td>
<td></td>
</tr>
</tbody>
</table>

## 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.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
<th>2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines</th>
</tr>
</thead>
<tbody>
<tr>
<td>34</td>
<td>Enter the excess contributions from line 40 of your 2012 Form 5329 (see instructions).</td>
<td>If zero, go to line 39</td>
<td>*</td>
</tr>
<tr>
<td>35</td>
<td>If the contributions to your Archer MSAs for 2013 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-</td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>2013 distributions from your Archer MSAs from Form 8853, line 8</td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Add lines 35 and 36</td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-</td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Excess contributions for 2013 (see instructions)</td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>Total excess contributions. Add lines 38 and 39</td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>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</td>
<td>*</td>
<td></td>
</tr>
</tbody>
</table>

## 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.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
<th>2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines</th>
</tr>
</thead>
<tbody>
<tr>
<td>42</td>
<td>Enter the excess contributions from line 48 of your 2012 Form 5329. If zero, go to line 47</td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>If the contributions to your HSAs for 2013 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-</td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>2013 distributions from your HSAs from Form 8889, line 16</td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Add lines 43 and 44</td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-</td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>Excess contributions for 2013 (see instructions)</td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Total excess contributions. Add lines 46 and 47</td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>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</td>
<td>*</td>
<td></td>
</tr>
</tbody>
</table>

## Part VII  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.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
<th>2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines</th>
</tr>
</thead>
<tbody>
<tr>
<td>50</td>
<td>Minimum required distribution for 2013 (see instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>Amount actually distributed to you in 2013</td>
<td></td>
<td></td>
</tr>
<tr>
<td>52</td>
<td>Subtract line 51 from line 50. If zero or less, enter -0-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>53</td>
<td>Additional tax. Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 56</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 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  Check if self-employed  PTIN

### Paid Preparer Use Only

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
<th>PTIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Firm’s name</td>
<td></td>
<td>Firm’s EIN</td>
</tr>
<tr>
<td>Firm’s address</td>
<td></td>
<td>Phone no.</td>
</tr>
</tbody>
</table>
### 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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>26</td>
<td>Enter the excess contributions from line 32 of your 2012 Form 5329 (see instructions). If zero, go to line 31</td>
</tr>
<tr>
<td>27</td>
<td>If the contributions to your Coverdell ESAs for 2013 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-</td>
</tr>
<tr>
<td>28</td>
<td>2013 distributions from your Coverdell ESAs (see instructions)</td>
</tr>
<tr>
<td>29</td>
<td>Add lines 27 and 28</td>
</tr>
<tr>
<td>30</td>
<td>Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-</td>
</tr>
<tr>
<td>31</td>
<td>Excess contributions for 2013 (see instructions)</td>
</tr>
<tr>
<td>32</td>
<td>Total excess contributions. Add lines 30 and 31</td>
</tr>
<tr>
<td>33</td>
<td><strong>Additional tax.</strong> 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</td>
</tr>
</tbody>
</table>

### 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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>34</td>
<td>Enter the excess contributions from line 40 of your 2012 Form 5329 (see instructions). If zero, go to line 39</td>
</tr>
<tr>
<td>35</td>
<td>If the contributions to your Archer MSAs for 2013 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-</td>
</tr>
<tr>
<td>36</td>
<td>2013 distributions from your Archer MSAs from Form 8853, line 8</td>
</tr>
<tr>
<td>37</td>
<td>Add lines 35 and 36</td>
</tr>
<tr>
<td>38</td>
<td>Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-</td>
</tr>
<tr>
<td>39</td>
<td>Excess contributions for 2013 (see instructions)</td>
</tr>
<tr>
<td>40</td>
<td>Total excess contributions. Add lines 38 and 39</td>
</tr>
<tr>
<td>41</td>
<td><strong>Additional tax.</strong> 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</td>
</tr>
</tbody>
</table>

### 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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>42</td>
<td>Enter the excess contributions from line 48 of your 2012 Form 5329. If zero, go to line 47</td>
</tr>
<tr>
<td>43</td>
<td>If the contributions to your HSAs for 2013 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-</td>
</tr>
<tr>
<td>44</td>
<td>2013 distributions from your HSAs from Form 8889, line 16</td>
</tr>
<tr>
<td>45</td>
<td>Add lines 43 and 44</td>
</tr>
<tr>
<td>46</td>
<td>Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-</td>
</tr>
<tr>
<td>47</td>
<td>Excess contributions for 2013 (see instructions)</td>
</tr>
<tr>
<td>48</td>
<td>Total excess contributions. Add lines 46 and 47</td>
</tr>
<tr>
<td>49</td>
<td><strong>Additional tax.</strong> 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</td>
</tr>
</tbody>
</table>

### 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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>50</td>
<td>Minimum required distribution for 2013 (see instructions)</td>
</tr>
<tr>
<td>51</td>
<td>Amount actually distributed to you in 2013</td>
</tr>
<tr>
<td>52</td>
<td>Subtract line 51 from line 50. If zero or less, enter -0-</td>
</tr>
<tr>
<td>53</td>
<td><strong>Additional tax.</strong> Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 56</td>
</tr>
</tbody>
</table>

### 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**

**Check if self-employed**

**PTIN**

**Preparer’s name**

**Preparer’s EIN**

**Firm’s name**

**Firm’s address**

**Phone no.**

---

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

   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.

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-.

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.

7 Enter the gain on the disposition of your main home (from line 15 below).

8 Amount of the credit to be repaid. See instructions.

    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.

10 Subtract expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award.

11 Adjusted basis of home sold (from line 13 of Worksheet 1 in Pub. 523).

12 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 Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit.

14 Subtract line 14 from line 11.

   • 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.
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.
   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.

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.

6 Subtract line 5 from line 4. If you checked the box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8.

7 Enter the gain on the disposition of your main home (from line 15 below).

8 Amount of the credit to be repaid. See instructions.

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 it 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.

10 Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award.

11 Subtract line 10 from line 9. This is the amount realized on the sale of the home.

12 Adjusted basis of home sold (from line 13 of Worksheet 1 in Pub. 523).

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.

14 Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit.

15 Subtract line 14 from line 11.

* 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.
# Residential Energy Credits

**Note.** Skip lines 1 through 11 if you only have a **credit carryforward from 2012.**

<table>
<thead>
<tr>
<th>1</th>
<th>Qualified solar electric property costs</th>
<th>166,416</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Qualified solar water heating property costs</td>
<td>54,010</td>
</tr>
<tr>
<td>3</td>
<td>Qualified small wind energy property costs</td>
<td>16,384</td>
</tr>
<tr>
<td>4</td>
<td>Qualified geothermal heat pump property costs</td>
<td>65,740</td>
</tr>
<tr>
<td>5</td>
<td>Add lines 1 through 4</td>
<td>268,533</td>
</tr>
<tr>
<td>6</td>
<td>Multiply line 5 by 30% (.30)</td>
<td>268,533</td>
</tr>
<tr>
<td>7a</td>
<td>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)</td>
<td>☐ Yes ☐ No</td>
</tr>
<tr>
<td>8</td>
<td>Qualified fuel cell property costs</td>
<td>9,989</td>
</tr>
<tr>
<td>9</td>
<td>Multiply line 8 by 30% (.30)</td>
<td>9,989</td>
</tr>
<tr>
<td>10</td>
<td>Kilowatt capacity of property on line 8 above (\times) $1,000</td>
<td>7,114</td>
</tr>
<tr>
<td>11</td>
<td>Enter the smaller of line 9 or line 10</td>
<td>7,067</td>
</tr>
<tr>
<td>12</td>
<td>Credit carryforward from 2012. Enter the amount, if any, from your 2012 Form 5695, line 18</td>
<td>149,697</td>
</tr>
<tr>
<td>13</td>
<td>Add lines 6, 11, and 12</td>
<td>413,016</td>
</tr>
<tr>
<td>14</td>
<td>Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)</td>
<td>627,753</td>
</tr>
<tr>
<td>15</td>
<td><strong>Residential energy efficient property credit.</strong> Enter the smaller of line 13 or line 14. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49</td>
<td>336,637</td>
</tr>
<tr>
<td>16</td>
<td>Credit carryforward to 2014. If line 15 is less than line 13, subtract line 15 from line 13</td>
<td>144,149</td>
</tr>
</tbody>
</table>

---

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

Cat. No. 13540P  
Form 5695 (2013)
### 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**.

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Qualified solar electric property costs</td>
<td>2,085,619</td>
</tr>
<tr>
<td>2</td>
<td>Qualified solar water heating property costs</td>
<td>220,906</td>
</tr>
<tr>
<td>3</td>
<td>Qualified small wind energy property costs</td>
<td>29,171</td>
</tr>
<tr>
<td>4</td>
<td>Qualified geothermal heat pump property costs</td>
<td>928,587</td>
</tr>
<tr>
<td>5</td>
<td>Add lines 1 through 4</td>
<td>3,264,283</td>
</tr>
<tr>
<td>6</td>
<td>Multiply line 5 by 30% (.30)</td>
<td>979,301</td>
</tr>
<tr>
<td>7a</td>
<td>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)</td>
<td>✔️ No</td>
</tr>
</tbody>
</table>

**Caution:** If you checked the “No” box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Qualified fuel cell property costs</td>
<td>56,014</td>
</tr>
<tr>
<td>9</td>
<td>Multiply line 8 by 30% (.30)</td>
<td>16,805</td>
</tr>
<tr>
<td>10</td>
<td>Kilowatt capacity of property on line 8 above x $1,000</td>
<td>883,493</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>Enter the smaller of line 9 or line 10</td>
<td>11,946</td>
</tr>
<tr>
<td>12</td>
<td>Credit carryforward from 2012. Enter the amount, if any, from your 2012 Form 5695, line 18</td>
<td>412,916</td>
</tr>
<tr>
<td>13</td>
<td>Add lines 6, 11, and 12</td>
<td>1,404,163</td>
</tr>
<tr>
<td>14</td>
<td>Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)</td>
<td>11,481,059</td>
</tr>
<tr>
<td>15</td>
<td><strong>Residential energy efficient property credit.</strong> Enter the smaller of line 13 or line 14. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49</td>
<td>992,115</td>
</tr>
<tr>
<td>16</td>
<td>Credit carryforward to 2014. If line 15 is less than line 13, subtract line 15 from line 13</td>
<td>412,048</td>
</tr>
</tbody>
</table>

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

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.

18 Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions) 

19a 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 

19b Exterior doors that meet or exceed the Energy Star program requirements 

19c 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 

19d Exterior windows and skylights that meet or exceed the Energy Star program requirements 

19e Maximum amount of cost on which the credit can be figured 

19f 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- 

19g Subtract line 19f from line 19e. If zero or less, enter -0- 

19h Enter the smaller of line 19d or line 19g 

20 Add lines 19a, 19b, 19c, and 19h 

21 Multiply line 20 by 10% (.10) 

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

22a Energy-efficient building property. Do not enter more than $300 

22b Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than $150 

22c Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than $50 

23 Add lines 22a through 22c 

24 Add lines 21 and 23 

25 Maximum credit amount. (If you jointly occupied the home, see instructions) 

26 Enter the amount, if any, from line 18 

27 Subtract line 26 from line 25. If zero or less, stop; you cannot take the nonbusiness energy property credit 

28 Enter the smaller of line 24 or line 27 

29 Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions) 

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
## 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)  

**Caution:** If you checked the “No” box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.  

- 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.

<table>
<thead>
<tr>
<th>Number and street</th>
<th>Unit No.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

17c Were any of these improvements related to the construction of this main home?  

**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, even if the improvements were made after you moved into the home.  

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

18 Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions) .

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).

<table>
<thead>
<tr>
<th>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</th>
<th>19a 1,514,070</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exterior doors that meet or exceed the Energy Star program requirements</td>
<td>19b 933,050</td>
</tr>
<tr>
<td>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</td>
<td>19c 1,312,844</td>
</tr>
<tr>
<td>Exterior windows and skylights that meet or exceed the Energy Star program requirements</td>
<td>19d 3,471,451</td>
</tr>
<tr>
<td>Maximum amount of cost on which the credit can be figured</td>
<td>19e</td>
</tr>
<tr>
<td>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-</td>
<td>19f 782,514</td>
</tr>
<tr>
<td>Subtract line 19f from line 19e. If zero or less, enter -0-</td>
<td>19g 6,038,620</td>
</tr>
<tr>
<td>Enter the smaller of line 19d or line 19g</td>
<td>19h 1,220,477</td>
</tr>
</tbody>
</table>

20 Add lines 19a, 19b, 19c, and 19h.

21 Multiply line 20 by 10% (.10).

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

22a Energy-efficient building property. Do not enter more than $300.

22b Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than $150.

22c Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than $50.

23 Add lines 22a through 22c.

24 Add lines 21 and 23.

25 Maximum credit amount. (If you jointly occupied the home, see instructions).

26 Enter the amount, if any, from line 18.

27 Subtract line 26 from line 25. If zero or less, stop; you cannot take the nonbusiness energy property credit.

28 Enter the smaller of line 24 or line 27.

29 Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions).

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.

<table>
<thead>
<tr>
<th>Form 5695 (2013)</th>
<th>1,363,585</th>
</tr>
</thead>
<tbody>
<tr>
<td>Page 2</td>
<td>621,685</td>
</tr>
</tbody>
</table>
**Work Opportunity Credit**

**Purpose of Form**

Use Form 5884 to claim the work opportunity credit for qualified first- and/or second-year wages 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.

**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.

---

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Calculation</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>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.</td>
<td>$ \times \text{percentage}</td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours</td>
<td>$ \times 25% \times 0.25</td>
<td>1a 378</td>
</tr>
<tr>
<td>b</td>
<td>Qualified first-year wages of employees who worked for you at least 400 hours</td>
<td>$ \times 40% \times 0.40</td>
<td>1b 828</td>
</tr>
<tr>
<td>c</td>
<td>Qualified second-year wages of employees certified as long-term family assistance recipients</td>
<td>$ \times 50% \times 0.50</td>
<td>1c 111</td>
</tr>
<tr>
<td>2</td>
<td>Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages</td>
<td></td>
<td>2 958</td>
</tr>
<tr>
<td>3</td>
<td>Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts</td>
<td></td>
<td>3 35,465</td>
</tr>
<tr>
<td>4</td>
<td>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</td>
<td></td>
<td>4 36,268</td>
</tr>
<tr>
<td>5</td>
<td>Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)</td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>6</td>
<td>Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b</td>
<td></td>
<td>6</td>
</tr>
</tbody>
</table>
### Work Opportunity Credit

**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.

### 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.

### Form 5884

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
<th>Amounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td>Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours</td>
<td>$ × 25% (.25)</td>
<td>2,177</td>
</tr>
<tr>
<td>1b</td>
<td>Qualified first-year wages of employees who worked for you at least 400 hours</td>
<td>$ × 40% (.40)</td>
<td>9,741</td>
</tr>
<tr>
<td>1c</td>
<td>Qualified second-year wages of employees certified as long-term family assistance recipients</td>
<td>$ × 50% (.50)</td>
<td>560</td>
</tr>
<tr>
<td>2</td>
<td>Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages</td>
<td></td>
<td>12,478</td>
</tr>
<tr>
<td>3</td>
<td>Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts</td>
<td></td>
<td>252,653</td>
</tr>
<tr>
<td>4</td>
<td>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</td>
<td></td>
<td>265,131</td>
</tr>
<tr>
<td>5</td>
<td>Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Part I: Alternative Minimum Taxable Income

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>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.)</td>
<td>1. 9,695,126</td>
</tr>
<tr>
<td>2</td>
<td>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-.</td>
<td>2. 591,046</td>
</tr>
<tr>
<td>3</td>
<td>Taxes from Schedule A (Form 1040), line 9</td>
<td>3. 7,106,657</td>
</tr>
<tr>
<td>4</td>
<td>Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line</td>
<td>4. 74,536</td>
</tr>
<tr>
<td>5</td>
<td>Miscellaneous deductions from Schedule A (Form 1040), line 27.</td>
<td>5. 1,967,512</td>
</tr>
<tr>
<td>6</td>
<td>If Form 1040, line 38, is $150,000 or less, enter -0-. Otherwise, see instructions</td>
<td>6. (2,060,049)</td>
</tr>
<tr>
<td>7</td>
<td>Tax refund from Form 1040, line 10 or line 21</td>
<td>7. (2,731,811)</td>
</tr>
<tr>
<td>8</td>
<td>Investment interest expense (difference between regular tax and AMT).</td>
<td>8. 207,082</td>
</tr>
<tr>
<td>9</td>
<td>Depletion (difference between regular tax and AMT).</td>
<td>9. 49,228</td>
</tr>
<tr>
<td>10</td>
<td>Net operating loss deduction from Form 1040, line 21. Enter as a positive amount</td>
<td>10. 263,575</td>
</tr>
<tr>
<td>11</td>
<td>Alternative tax net operating loss deduction</td>
<td>11. (135,966)</td>
</tr>
<tr>
<td>12</td>
<td>Interest from specified private activity bonds exempt from the regular tax</td>
<td>12. 1,123,892</td>
</tr>
<tr>
<td>13</td>
<td>Qualified small business stock (7% of gain excluded under section 1202).</td>
<td>13. 9,944</td>
</tr>
<tr>
<td>14</td>
<td>Exercise of incentive stock options (excess of AMT income over regular tax income)</td>
<td>14. 16,985</td>
</tr>
<tr>
<td>15</td>
<td>Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A).</td>
<td>15. 212,991</td>
</tr>
<tr>
<td>16</td>
<td>Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6).</td>
<td>16. 514</td>
</tr>
<tr>
<td>17</td>
<td>Disposition of property (difference between AMT and regular tax gain or loss)</td>
<td>17. 542,719</td>
</tr>
<tr>
<td>18</td>
<td>Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)</td>
<td>18. 1,670,889</td>
</tr>
<tr>
<td>19</td>
<td>Passive activities (difference between AMT and regular tax income or loss)</td>
<td>19. 1,441,707</td>
</tr>
<tr>
<td>20</td>
<td>Loss limitations (difference between AMT and regular tax income or loss)</td>
<td>20. 403,432</td>
</tr>
<tr>
<td>21</td>
<td>Circulation costs (difference between regular tax and AMT)</td>
<td>21. 860</td>
</tr>
<tr>
<td>22</td>
<td>Long-term contracts (difference between AMT and regular tax income)</td>
<td>22. 6,756</td>
</tr>
<tr>
<td>23</td>
<td>Mining costs (difference between regular tax and AMT)</td>
<td>23. 12,387</td>
</tr>
<tr>
<td>24</td>
<td>Research and experimental costs (difference between regular tax and AMT)</td>
<td>24. 36,229</td>
</tr>
<tr>
<td>25</td>
<td>Income from certain installment sales before January 1, 1987</td>
<td>25.*</td>
</tr>
<tr>
<td>26</td>
<td>Intangible drilling costs preference</td>
<td>26. 3,860</td>
</tr>
<tr>
<td>27</td>
<td>Other adjustments, including income-based related adjustments</td>
<td>27. 208,800</td>
</tr>
<tr>
<td>28</td>
<td><strong>Alternative minimum taxable income.</strong> Combine lines 1 through 27. (If married filing separately and line 28 is more than $238,550, see instructions.)</td>
<td>28. 9,692,261</td>
</tr>
</tbody>
</table>

### Part II: Alternative Minimum Tax (AMT)

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>29</td>
<td>Exemption. (If you were under age 24 at the end of 2013, see instructions.)</td>
<td>29. 8,863,776</td>
</tr>
<tr>
<td>30</td>
<td>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.</td>
<td>30. 6,780,008</td>
</tr>
</tbody>
</table>
| 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 |
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.)

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-.

3. Taxes from Schedule A (Form 1040), line 9.

4. Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line.

5. Miscellaneous deductions from Schedule A (Form 1040), line 27.

6. If Form 1040, line 38, is $150,000 or less, enter -0-. Otherwise, see instructions.

7. Tax refund from Form 1040, line 10 or line 21.

8. Investment interest expense (difference between regular tax and AMT).

9. Depletion (difference between regular tax and AMT).

10. Net operating loss deduction from Form 1040, line 21. Enter as a positive amount.

11. Alternative tax net operating loss deduction.

12. Interest from specified private activity bonds exempt from the regular tax.

13. Qualified small business stock (7% of gain excluded under section 1202).

14. Exercise of incentive stock options (excess of AMT income over regular tax income).

15. Qualified small business stock (7% of gain excluded under section 1202).

16. Electing large partnerships.

17. Disposition of property.

18. Depreciation on assets placed in service after 1986.

19. Passive activities.

20. Loss limitations.


22. Long-term contracts.

23. Mining costs.

24. Research and experimental costs.


26. Intangible drilling costs preference.

27. Other adjustments, including income-based related adjustments.

28. Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than $238,550, see instructions.)

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.

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.

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.

32. Alternative minimum tax foreign tax credit (see instructions)

33. Tentative minimum tax. Subtract line 32 from line 31.

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).

35. AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45.
### 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.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>36</td>
<td>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.</td>
</tr>
<tr>
<td>37</td>
<td>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 figured for the AMT, if necessary) (see instructions).</td>
</tr>
<tr>
<td>38</td>
<td>Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</td>
</tr>
<tr>
<td>39</td>
<td>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 figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</td>
</tr>
<tr>
<td>40</td>
<td>Enter the smaller of line 36 or line 39.</td>
</tr>
<tr>
<td>41</td>
<td>Subtract line 40 from line 36.</td>
</tr>
<tr>
<td>42</td>
<td>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 $3,190 ($1,795 if married filing separately) from the result.</td>
</tr>
<tr>
<td>43</td>
<td>Enter:</td>
</tr>
<tr>
<td></td>
<td>• $72,500 if married filing jointly or qualifying widow(er),</td>
</tr>
<tr>
<td></td>
<td>• $36,250 if single or married filing separately, or</td>
</tr>
<tr>
<td></td>
<td>• $48,600 if head of household.</td>
</tr>
<tr>
<td>44</td>
<td>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-.</td>
</tr>
<tr>
<td>45</td>
<td>Subtract line 44 from line 43. If zero or less, enter -0-.</td>
</tr>
<tr>
<td>46</td>
<td>Enter the smaller of line 36 or line 37.</td>
</tr>
<tr>
<td>47</td>
<td>Enter the smaller of line 45 or line 46. This amount is taxed at 0%.</td>
</tr>
<tr>
<td>48</td>
<td>Subtract line 47 from line 46.</td>
</tr>
<tr>
<td>49</td>
<td>Enter the amount from the Line 49 Worksheet in the instructions.</td>
</tr>
<tr>
<td>50</td>
<td>Enter the smaller of line 48 or line 49.</td>
</tr>
<tr>
<td>51</td>
<td>Multiply line 50 by 15% (.15).</td>
</tr>
<tr>
<td>52</td>
<td>Add lines 47 and 50.</td>
</tr>
<tr>
<td>53</td>
<td>Subtract line 52 from line 46.</td>
</tr>
<tr>
<td>54</td>
<td>Multiply line 53 by 20% (.20).</td>
</tr>
<tr>
<td>55</td>
<td>Add lines 41, 52, and 53.</td>
</tr>
<tr>
<td>56</td>
<td>Subtract line 55 from line 53.</td>
</tr>
<tr>
<td>57</td>
<td>Multiply line 56 by 25% (.25).</td>
</tr>
<tr>
<td>58</td>
<td>Add lines 42, 51, 54, and 57.</td>
</tr>
<tr>
<td>59</td>
<td>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.</td>
</tr>
<tr>
<td>60</td>
<td>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.</td>
</tr>
</tbody>
</table>
**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.

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>36</td>
<td>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.</td>
</tr>
<tr>
<td>37</td>
<td>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.</td>
</tr>
<tr>
<td>38</td>
<td>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.</td>
</tr>
<tr>
<td>39</td>
<td>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.</td>
</tr>
<tr>
<td>40</td>
<td>Enter the smaller of line 36 or line 39.</td>
</tr>
<tr>
<td>41</td>
<td>Subtract line 40 from line 36.</td>
</tr>
<tr>
<td>42</td>
<td>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.</td>
</tr>
</tbody>
</table>
| 43   | Enter:  
- $72,500 if married filing jointly or qualifying widows,  
- $36,250 if single or married filing separately, or  
- $48,600 if head of household. |
| 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-. |
| 45   | Subtract line 44 from line 43. If zero or less, enter 0-. |
| 46   | Enter the smaller of line 36 or line 37. |
| 47   | Enter the smaller of line 45 or line 46. This amount is taxed at 0%. |
| 48   | Subtract line 47 from line 46. |
| 49   | Enter the amount from the Line 49 Worksheet in the instructions. |
| 50   | Enter the smaller of line 48 or line 49. |
| 51   | Multiply line 50 by 15% (.15). |
| 52   | Add lines 47 and 50. |

If lines 52 and 36 are the same, skip lines 53 through 57 and go to line 58. Otherwise, go to line 53.

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>53</td>
<td>Subtract line 52 from line 46.</td>
</tr>
<tr>
<td>54</td>
<td>Multiply line 53 by 20% (.20).</td>
</tr>
</tbody>
</table>

If line 38 is zero or blank, skip lines 55 through 57 and go to line 58. Otherwise, go to line 55.

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>55</td>
<td>Add lines 41, 52, and 53.</td>
</tr>
<tr>
<td>56</td>
<td>Subtract line 55 from line 36.</td>
</tr>
<tr>
<td>57</td>
<td>Multiply line 56 by 25% (.25).</td>
</tr>
<tr>
<td>58</td>
<td>Add lines 42, 51, 54, and 57.</td>
</tr>
<tr>
<td>59</td>
<td>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.</td>
</tr>
<tr>
<td>60</td>
<td>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.</td>
</tr>
</tbody>
</table>
## 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.

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

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

### 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).
- **31** Enter contract price from line 18 for year of first sale.
- **32** Enter the **smaller** of line 30 or line 31.
- **33** Total payments received by the end of your 2014 tax year (see instructions).
- **34** Subtract line 33 from line 32. If zero or less, enter -0-.
- **35** Multiply line 34 by the gross profit percentage on line 19 for year of first sale.
- **36** Enter the part of line 35 that is ordinary income under the recapture rules (see instructions).
- **37** Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions).

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

Complete this form for the year of sale only if you received any payment in or after 2013 for the installment sale of property (see instructions). This form is limited to the sale of property subject to installment method accounting. Complete Part III if the property described on line 1 above was your main home, a business or professional use, or an investment. See page 4 for instructions and information about Form 6252 and its instructions.

## Part I - Gross Profit and Contract Price

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>Selling price including mortgages and other debts</td>
<td>5 - 6</td>
<td>39,428,318</td>
<td>39,428,318</td>
</tr>
<tr>
<td>6</td>
<td>Mortgages, debts, and other liabilities the buyer assumed or took the property subject to</td>
<td>6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Subtract line 6 from line 5</td>
<td>7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Cost or other basis of property sold</td>
<td>8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Depreciation allowed or allowable</td>
<td>9</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Adjusted basis. Subtract line 9 from line 8</td>
<td>10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Commissions and other expenses of sale</td>
<td>11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Income recapture from Form 4797, Part III (see instructions)</td>
<td>12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Add lines 10, 11, and 12</td>
<td>13</td>
<td>12,979,224</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)</td>
<td>14</td>
<td>26,449,094</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-</td>
<td>15</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Gross profit. Subtract line 15 from line 14</td>
<td>16</td>
<td>26,414,494</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Subtract line 13 from line 6. If zero or less, enter -0-</td>
<td>17</td>
<td>157,652</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Contract price. Add line 7 and line 17</td>
<td>18</td>
<td>37,988,087</td>
<td></td>
</tr>
</tbody>
</table>

## Part II - Installment Sale Income

Complete this part for the year of sale only if any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>19</td>
<td>Gross profit percentage (expressed as a decimal amount). Divide line 18 by line 18. For years after the year of sale, see instructions</td>
<td>19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-</td>
<td>20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Payments received during year (see instructions). Do not include interest, whether stated or unstated</td>
<td>21</td>
<td>36,997,752</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Add lines 20 and 21</td>
<td>22</td>
<td>37,155,404</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Payments received in prior years (see instructions). Do not include interest, whether stated or unstated</td>
<td>23</td>
<td>112,849,132</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Installment sale income. Multiply line 22 by line 19</td>
<td>24</td>
<td>23,954,684</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)</td>
<td>25</td>
<td>166,825</td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)</td>
<td>26</td>
<td>23,787,859</td>
<td></td>
</tr>
</tbody>
</table>

## Part III - Related Party Installment Sale Income

Complete if you received the final payment this tax year.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>27</td>
<td>Name, address, and taxpayer identifying number of related party</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Did the related party resell or dispose of the property (“second disposition”) during this tax year?</td>
<td>28</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>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.</td>
<td>29</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>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)</td>
<td>a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>The first disposition was a sale or exchange of stock to the issuing corporation.</td>
<td>b</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c</td>
<td>The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.</td>
<td>c</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d</td>
<td>The second disposition occurred after the death of the original seller or buyer.</td>
<td>d</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e</td>
<td>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).</td>
<td>e</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| 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.
### Part I  
**Section 1256 Contracts Marked to Market**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>(b) (Loss)</th>
<th>(c) Gain</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Identification of account</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Add the amounts on line 1 in columns (b) and (c)</td>
<td>2 (      )</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Net gain or (loss). Combine line 2, columns (b) and (c)</td>
<td>3 576,750</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Form 1099-B adjustments. See instructions and attach statement</td>
<td>4 1,784</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Combine lines 3 and 4</td>
<td>5 575,318</td>
<td></td>
</tr>
</tbody>
</table>

**Note:** If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>(b) (Loss)</th>
<th>(c) Gain</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>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</td>
<td>6 4,465</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Combine lines 5 and 6</td>
<td>7 573,898</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>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)</td>
<td>8 556,481</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>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)</td>
<td>9 573,880</td>
<td></td>
</tr>
</tbody>
</table>

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

#### Section A—Losses From Straddles

<table>
<thead>
<tr>
<th>Line</th>
<th>Description of property</th>
<th>(b) Date entered into or acquired</th>
<th>(c) Date closed out or sold</th>
<th>(d) Gross sales price</th>
<th>(e) Cost or other basis plus expense of sale</th>
<th>(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-</th>
<th>(g) Unrecognized gain on offsetting positions</th>
<th>(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 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

<table>
<thead>
<tr>
<th>Line</th>
<th>Description of property</th>
<th>(b) Date entered into or acquired</th>
<th>(c) Date closed out or sold</th>
<th>(d) Gross sales price</th>
<th>(e) Cost or other basis plus expense of sale</th>
<th>(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 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)

<table>
<thead>
<tr>
<th>Line</th>
<th>Description of property</th>
<th>(b) Date acquired</th>
<th>(e) Fair market value on last business day of tax year</th>
<th>(d) Cost or other basis as adjusted</th>
<th>(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-</th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Part I  
**Section 1256 Contracts Marked to Market**

<table>
<thead>
<tr>
<th>Identification of account</th>
<th>(b) (Loss)</th>
<th>(c) Gain</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Add the amounts on line 1 in columns (b) and (c).
2. Net gain or (loss). Combine line 2, columns (b) and (c).
3. Form 1099-B adjustments. See instructions and attach statement.

**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.
7. Combine lines 5 and 6.
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).
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).

### Part II  
**Gains and Losses From Straddles**

**Section A—Losses From Straddles**

<table>
<thead>
<tr>
<th>Description of property</th>
<th>Date entered into or acquired</th>
<th>Date closed out or sold</th>
<th>Gross sales price</th>
<th>Cost or other basis plus expense of sale</th>
<th>Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-</th>
<th>Unrecognized gain on offsetting positions</th>
<th>Recognized loss. If column (f) is more than (e), enter difference. Otherwise, enter -0-</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

10. 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. 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).

### Section B—Gains From Straddles**

<table>
<thead>
<tr>
<th>Description of property</th>
<th>Date entered into or acquired</th>
<th>Date closed out or sold</th>
<th>Gross sales price</th>
<th>Cost or other basis plus expense of sale</th>
<th>Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

12. 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. 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).

### Part III  
**Unrecognized Gains From Positions Held on Last Day of Tax Year**

<table>
<thead>
<tr>
<th>Description of property</th>
<th>Date acquired</th>
<th>Fair market value on last business day of tax year</th>
<th>Cost or other basis as adjusted</th>
<th>Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**For Paperwork Reduction Act Notice, see instructions.**
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.

Name(s) shown on your income tax return

Total Forms Filed = 7,712,910

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).

<table>
<thead>
<tr>
<th>Part I</th>
<th>Information on Donated Property—If you need more space, attach a statement.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(a) Name and address of the donee organization</td>
</tr>
<tr>
<td>A</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
</tr>
<tr>
<td>D</td>
<td></td>
</tr>
<tr>
<td>E</td>
<td></td>
</tr>
</tbody>
</table>

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).

<table>
<thead>
<tr>
<th>(d) Date of the contribution</th>
<th>(e) Date acquired by donor (mo., yr.)</th>
<th>(f) How acquired by donor</th>
<th>(g) Donor’s cost or adjusted basis</th>
<th>(h) Fair market value (see instructions)</th>
<th>(i) Method used to determine the fair market value</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>4,287,774</td>
<td>7,649,264</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 in Part I:

(1) For this tax year

(2) For any prior tax years

2c 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.

3a Is there a restriction, either temporary or permanent, on the donee’s right to use or dispose of the donated property?

3b 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?

3c Is there a restriction limiting the donated property for a particular use?
**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.

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

Name(s) shown on your income tax return

Total Forms Filed = 7,712,910

**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.

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(a) Name and address of the donee organization</td>
<td>(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td></td>
<td></td>
</tr>
<tr>
<td>E</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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).

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(d) Date of the contribution</td>
<td>(e) Date acquired by donor (mo., yr.)</td>
<td>(f) How acquired by donor</td>
<td>(g) Donor's cost or adjusted basis</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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.

2b Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year

(2) For any prior tax years

2c 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

2d For tangible property, enter the place where the property is located or kept

2e Name of any person, other than the donee organization, having actual possession of the property

3a Is there a restriction, either temporary or permanent, on the donee’s right to use or dispose of the donated property? Yes No

3b 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?

3c Is there a restriction limiting the donated property for a particular use?
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.

<table>
<thead>
<tr>
<th>5</th>
<th>(a) Description of donated property (if you need more space, attach a separate statement)</th>
<th>(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift</th>
<th>(c) Appraised fair market value</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
<td></td>
<td>117,098</td>
</tr>
<tr>
<td>B</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(d) Date acquired by donor (mo., yr.)</td>
<td>(e) How acquired by donor</td>
<td></td>
</tr>
<tr>
<td>A</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(f) Donor’s cost or adjusted basis</td>
<td>(g) For bargain sales, enter amount received</td>
<td></td>
</tr>
<tr>
<td>A</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 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. ▶

<table>
<thead>
<tr>
<th>Signature of taxpayer (donor)</th>
<th>Date</th>
</tr>
</thead>
</table>

### 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 overstated 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.

<table>
<thead>
<tr>
<th>Sign Here</th>
<th>Signature</th>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Name of charitable organization (donee)</th>
<th>Employer identification number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Address (number, street, and room or suite no.)</th>
<th>City or town, state, and ZIP code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Authorized signature

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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  
   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   (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

Business address (including room or suite no.) Title Date 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
**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.

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

<table>
<thead>
<tr>
<th>Name(s) shown on your tax return</th>
<th>Your social security number</th>
<th>Total Forms Filed = 64,383</th>
</tr>
</thead>
</table>

**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

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>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</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>Enter the certificate credit rate shown on your mortgage credit certificate. Do not enter the interest rate on your home mortgage</td>
<td>2 %</td>
</tr>
<tr>
<td>3</td>
<td>If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</td>
<td>3 62,394</td>
</tr>
<tr>
<td>4</td>
<td>Enter any 2010 credit carryforward from line 16 of your 2012 Form 8396</td>
<td>4 *</td>
</tr>
<tr>
<td>5</td>
<td>Enter any 2011 credit carryforward from line 14 of your 2012 Form 8396</td>
<td>5 *</td>
</tr>
<tr>
<td>6</td>
<td>Enter any 2012 credit carryforward from line 17 of your 2012 Form 8396</td>
<td>6 *</td>
</tr>
<tr>
<td>7</td>
<td>Add lines 3 through 6</td>
<td>7 62,398</td>
</tr>
<tr>
<td>8</td>
<td>Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)</td>
<td>8 60,395</td>
</tr>
<tr>
<td>9</td>
<td><strong>Current year mortgage interest credit.</strong> 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</td>
<td>9 58,410</td>
</tr>
</tbody>
</table>

### Part II  Mortgage Interest Credit Carryforward to 2014. (Complete only if line 9 is less than line 7.)

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Add lines 3 and 4</td>
<td>10</td>
</tr>
<tr>
<td>11</td>
<td>Enter the amount from line 7</td>
<td>11</td>
</tr>
<tr>
<td>12</td>
<td>Enter the larger of line 9 or line 10</td>
<td>12</td>
</tr>
<tr>
<td>13</td>
<td>Subtract line 12 from line 11</td>
<td>13</td>
</tr>
<tr>
<td>14</td>
<td><strong>2012 credit carryforward to 2014.</strong> Enter the smaller of line 6 or line 13</td>
<td>14</td>
</tr>
<tr>
<td>15</td>
<td>Subtract line 14 from line 13</td>
<td>15</td>
</tr>
<tr>
<td>16</td>
<td><strong>2011 credit carryforward to 2014.</strong> Enter the smaller of line 5 or line 15</td>
<td>16</td>
</tr>
<tr>
<td>17</td>
<td><strong>2013 credit carryforward to 2014.</strong> Subtract line 9 from line 3. If zero or less, enter -0-</td>
<td>17</td>
</tr>
</tbody>
</table>

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.
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.

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>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.</td>
</tr>
<tr>
<td>2</td>
<td>Enter the certificate credit rate shown on your mortgage credit certificate. Do not enter the interest rate on your home mortgage.</td>
</tr>
<tr>
<td>3</td>
<td>If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</td>
</tr>
<tr>
<td>4</td>
<td>Enter any 2010 credit carryforward from line 16 of your 2012 Form 8396.</td>
</tr>
<tr>
<td>5</td>
<td>Enter any 2011 credit carryforward from line 14 of your 2012 Form 8396.</td>
</tr>
<tr>
<td>6</td>
<td>Enter any 2012 credit carryforward from line 17 of your 2012 Form 8396.</td>
</tr>
<tr>
<td>7</td>
<td>Add lines 3 through 6.</td>
</tr>
<tr>
<td>8</td>
<td>Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions).</td>
</tr>
<tr>
<td>9</td>
<td>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.</td>
</tr>
</tbody>
</table>

### Part II  Mortgage Interest Credit Carryforward to 2014.
(Complete only if line 9 is less than line 7.)

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Add lines 3 and 4.</td>
</tr>
<tr>
<td>11</td>
<td>Enter the amount from line 7.</td>
</tr>
<tr>
<td>12</td>
<td>Enter the larger of line 9 or line 10.</td>
</tr>
<tr>
<td>13</td>
<td>Subtract line 12 from line 11.</td>
</tr>
<tr>
<td>14</td>
<td>2012 credit carryforward to 2014. Enter the smaller of line 6 or line 13.</td>
</tr>
<tr>
<td>15</td>
<td>Subtract line 14 from line 13.</td>
</tr>
<tr>
<td>16</td>
<td>2011 credit carryforward to 2014. Enter the smaller of line 5 or line 15.</td>
</tr>
<tr>
<td>17</td>
<td>2013 credit carryforward to 2014. Subtract line 9 from line 3. If zero or less, enter -0-.</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see your tax return instructions.
### Part I 2013 Passive Activity Loss

**Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.

#### Rental Real Estate Activities With Active Participation

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a Activities with net income (enter the amount from Worksheet 1, column (a))</td>
<td>2,127,831</td>
</tr>
<tr>
<td>1b Activities with net loss (enter the amount from Worksheet 1, column (b))</td>
<td>3,365,484</td>
</tr>
<tr>
<td>1c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))</td>
<td>1,542,175</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>4,544,186</td>
</tr>
</tbody>
</table>

#### Special Allowance for Rental Real Estate Activities

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

#### Commercial Revitalization Deductions From Rental Real Estate Activities

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

#### All Other Passive Activities

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

### Part II Special Allowance for Rental Real Estate Activities With Active Participation

**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

#### 5 Enter the smaller of the loss on line 1d or the loss on line 4

#### 6 Enter $150,000. If married filing separately, see instructions

#### 7 Enter modified adjusted gross income, but not less than zero (see instructions)

**Note:** If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.

#### 8 Subtract line 7 from line 6

#### 9 Multiply line 8 by 50% (.5). Do not enter more than $25,000. If married filing separately, see instructions

#### 10 Enter the smaller of line 5 or line 9

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

### Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

#### 11 Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions

#### 12 Enter the loss from line 4

#### 13 Reduce line 12 by the amount on line 10

#### 14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

### Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a.

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

---

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

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

### 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.)

<table>
<thead>
<tr>
<th>1a</th>
<th>Activities with net income (enter the amount from Worksheet 1, column (a))</th>
<th>63,214,023</th>
</tr>
</thead>
<tbody>
<tr>
<td>1b</td>
<td>Activities with net loss (enter the amount from Worksheet 1, column (b))</td>
<td>-43,294,479</td>
</tr>
<tr>
<td>1c</td>
<td>Prior years unallowed losses (enter the amount from Worksheet 1, column (c))</td>
<td>79,474,735</td>
</tr>
<tr>
<td>1d</td>
<td>Combine lines 1a, 1b, and 1c</td>
<td>-59,555,191</td>
</tr>
</tbody>
</table>

#### Commercial Revitalization Deductions From Rental Real Estate Activities

<table>
<thead>
<tr>
<th>2a</th>
<th>Commercial revitalization deductions from Worksheet 2, column (a)</th>
<th>20,047</th>
</tr>
</thead>
<tbody>
<tr>
<td>2b</td>
<td>Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)</td>
<td>-</td>
</tr>
<tr>
<td>2c</td>
<td>Add lines 2a and 2b</td>
<td>34,025</td>
</tr>
</tbody>
</table>

#### All Other Passive Activities

<table>
<thead>
<tr>
<th>3a</th>
<th>Activities with net income (enter the amount from Worksheet 3, column (a))</th>
<th>130,794,816</th>
</tr>
</thead>
<tbody>
<tr>
<td>3b</td>
<td>Activities with net loss (enter the amount from Worksheet 3, column (b))</td>
<td>-40,634,883</td>
</tr>
<tr>
<td>3c</td>
<td>Prior years unallowed losses (enter the amount from Worksheet 3, column (c))</td>
<td>81,483,542</td>
</tr>
<tr>
<td>3d</td>
<td>Combine lines 3a, 3b, and 3c</td>
<td>8,676,391</td>
</tr>
</tbody>
</table>

If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
- Line 1d 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  | 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. | -50,912,825 |

**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.

#### 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.

<table>
<thead>
<tr>
<th>5</th>
<th>Enter the <strong>smaller</strong> of the loss on line 1d or the loss on line 4</th>
<th>105,117,989</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>Enter $150,000. If married filing separately, see instructions</td>
<td>436,004,161</td>
</tr>
<tr>
<td>7</td>
<td>Enter modified adjusted gross income, but not less than zero (see instructions)</td>
<td>691,055,070</td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>8</th>
<th>Subtract line 7 from line 6</th>
<th>107,886,107</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>Multiply line 8 by 50% (.5). Do <strong>not</strong> enter more than $25,000. If married filing separately, see instructions</td>
<td>33,553,734</td>
</tr>
<tr>
<td>10</td>
<td>Enter the <strong>smaller</strong> of line 5 or line 9</td>
<td>15,979,540</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>11</th>
<th>Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions</th>
<th>*</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>Enter the loss from line 4</td>
<td>12</td>
</tr>
<tr>
<td>13</td>
<td>Reduce line 12 by the amount on line 10</td>
<td>55,675</td>
</tr>
<tr>
<td>14</td>
<td>Enter the <strong>smallest</strong> of line 2c (treated as a positive amount), line 11, or line 13</td>
<td>*</td>
</tr>
</tbody>
</table>

#### Part IV  Total Losses Allowed

<table>
<thead>
<tr>
<th>15</th>
<th>Add the income, if any, on lines 1a and 3a and enter the total</th>
<th>23,886,091</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>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</td>
<td>64,205,264</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see instructions.
# Low-Income Housing Credit

Attach to your tax return.

## 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.

3. (i) Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)

4. Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts

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

6. Amount allocated to beneficiaries of the estate or trust (see instructions)

7. Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, line 1d

## 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.

10. (i) Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)

11. Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts

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

13. Amount allocated to beneficiaries of the estate or trust (see instructions)

14. Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, line 4d

For Paperwork Reduction Act Notice, see instructions.
### 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)

4. Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts

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

6. Amount allocated to beneficiaries of the estate or trust (see instructions)

7. Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, line 1d

### 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)

11. Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts

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

13. Amount allocated to beneficiaries of the estate or trust (see instructions)

14. Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, line 4d

For Paperwork Reduction Act Notice, see instructions.

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

## Part I

### Nontraditional 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 nontraditional contributions to a traditional IRA for 2013.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2013 and you made nontraditional 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 nontraditional contributions to a traditional IRA in 2013 or an earlier year.

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>2013 Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Enter your nontraditional contributions to traditional IRAs for 2013, including those made for 2013 from January 1, 2014, through April 15, 2014 (see instructions)</td>
<td>651,399</td>
</tr>
<tr>
<td>2</td>
<td>Enter your total basis in traditional IRAs (see instructions)</td>
<td>947,597</td>
</tr>
<tr>
<td>3</td>
<td>Add lines 1 and 2</td>
<td>1,301,054</td>
</tr>
<tr>
<td>4</td>
<td>Enter those contributions included on line 1 that were made from January 1, 2014, through April 15, 2014</td>
<td>10,505</td>
</tr>
<tr>
<td>5</td>
<td>Subtract line 4 from line 3</td>
<td>1,297,266</td>
</tr>
<tr>
<td>6</td>
<td>Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2013, plus any outstanding rollovers (see instructions)</td>
<td>361,622</td>
</tr>
<tr>
<td>7</td>
<td>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)</td>
<td>395,259</td>
</tr>
<tr>
<td>8</td>
<td>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.</td>
<td>39,866</td>
</tr>
<tr>
<td>9</td>
<td>Add lines 6, 7, and 8</td>
<td>446,153</td>
</tr>
<tr>
<td>10</td>
<td>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”</td>
<td>×</td>
</tr>
<tr>
<td>11</td>
<td>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</td>
<td>34,098</td>
</tr>
<tr>
<td>12</td>
<td>Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA</td>
<td>376,534</td>
</tr>
<tr>
<td>13</td>
<td>Add lines 11 and 12. This is the nontaxable portion of all your distributions</td>
<td>465,701</td>
</tr>
<tr>
<td>14</td>
<td>Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2013 and earlier years</td>
<td>1,230,757</td>
</tr>
<tr>
<td>15</td>
<td>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</td>
<td>384,679</td>
</tr>
</tbody>
</table>

**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).
**Nondeductible IRAs**


Attach to Form 1040, Form 1040A, or Form 1040NR.

<table>
<thead>
<tr>
<th>Form 8606</th>
<th>Department of the Treasury Internal Revenue Service (99)</th>
</tr>
</thead>
</table>

**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.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Enter your nondeductible contributions to traditional IRAs for 2013, including those made for 2013 from January 1, 2014, through April 15, 2014 (see instructions)</td>
<td>3,869,580</td>
</tr>
<tr>
<td>2</td>
<td>Enter your total basis in traditional IRAs (see instructions)</td>
<td>29,369,430</td>
</tr>
<tr>
<td>3</td>
<td>Add lines 1 and 2</td>
<td>33,239,010</td>
</tr>
<tr>
<td>4</td>
<td>Enter those contributions included on line 1 that were made from January 1, 2014, through April 15, 2014</td>
<td>72,902</td>
</tr>
<tr>
<td>5</td>
<td>Subtract line 4 from line 3</td>
<td>33,166,107</td>
</tr>
<tr>
<td>6</td>
<td>Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2013, plus any outstanding rollovers (see instructions)</td>
<td>142,327,356</td>
</tr>
<tr>
<td>7</td>
<td>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)</td>
<td>8,475,163</td>
</tr>
<tr>
<td>8</td>
<td>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</td>
<td>885,128</td>
</tr>
<tr>
<td>9</td>
<td>Add lines 6, 7, and 8</td>
<td>151,687,647</td>
</tr>
<tr>
<td>10</td>
<td>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”</td>
<td>0.000</td>
</tr>
<tr>
<td>11</td>
<td>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</td>
<td>238,408</td>
</tr>
<tr>
<td>12</td>
<td>Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA</td>
<td>837,313</td>
</tr>
<tr>
<td>13</td>
<td>Add lines 11 and 12. This is the nontaxable portion of all your distributions</td>
<td>1,595,634</td>
</tr>
<tr>
<td>14</td>
<td>Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2013 and earlier years</td>
<td>31,643,376</td>
</tr>
<tr>
<td>15</td>
<td>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</td>
<td>7,850,784</td>
</tr>
</tbody>
</table>

**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.
## 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).

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>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. <strong>Do not</strong> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2013 or 2014 (see instructions).</td>
<td>169,311</td>
</tr>
<tr>
<td>17</td>
<td>If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions).</td>
<td>92,910</td>
</tr>
<tr>
<td>18</td>
<td><strong>Taxable amount.</strong> Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b.</td>
<td>136,574</td>
</tr>
</tbody>
</table>

## 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).

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>19</td>
<td>Enter your total nonqualified distributions from Roth IRAs in 2013, including any qualified first-time homebuyer distributions (see instructions).</td>
<td>393,317</td>
</tr>
<tr>
<td>20</td>
<td>Qualified first-time homebuyer expenses (see instructions). <strong>Do not</strong> enter more than $10,000.</td>
<td>8,637</td>
</tr>
<tr>
<td>21</td>
<td>Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25.</td>
<td>388,877</td>
</tr>
<tr>
<td>22</td>
<td>Enter your basis in Roth IRA contributions (see instructions).</td>
<td>271,236</td>
</tr>
<tr>
<td>23</td>
<td>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).</td>
<td>215,251</td>
</tr>
<tr>
<td>24</td>
<td>Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions).</td>
<td>24,960</td>
</tr>
<tr>
<td>25</td>
<td><strong>Taxable amount.</strong> 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.</td>
<td>196,506</td>
</tr>
</tbody>
</table>
### 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).

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount (in thousands of dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>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. <strong>Do not</strong> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2013 or 2014 (see instructions)</td>
<td>4,074,971</td>
</tr>
<tr>
<td>17</td>
<td>If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)</td>
<td>846,881</td>
</tr>
<tr>
<td>18</td>
<td><strong>Taxable amount.</strong> Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b</td>
<td>3,228,090</td>
</tr>
</tbody>
</table>

### 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).

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount (in thousands of dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>19</td>
<td>Enter your total nonqualified distributions from Roth IRAs in 2013, including any qualified first-time homebuyer distributions (see instructions)</td>
<td>3,371,339</td>
</tr>
<tr>
<td>20</td>
<td>Qualified first-time homebuyer expenses (see instructions). <strong>Do not</strong> enter more than $10,000</td>
<td>49,970</td>
</tr>
<tr>
<td>21</td>
<td>Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25</td>
<td>3,341,523</td>
</tr>
<tr>
<td>22</td>
<td>Enter your basis in Roth IRA contributions (see instructions)</td>
<td>3,525,737</td>
</tr>
<tr>
<td>23</td>
<td>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)</td>
<td>1,255,524</td>
</tr>
<tr>
<td>24</td>
<td>Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)</td>
<td>1,942,365</td>
</tr>
<tr>
<td>25</td>
<td><strong>Taxable amount.</strong> 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</td>
<td>595,900</td>
</tr>
</tbody>
</table>
### Form 8615

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

**Tax for Certain Children Who Have Unearned Income**

- **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).

**Part I  Child’s Net Unearned Income**

| 1 | Enter the child’s unearned income (see instructions). | 371,860 |
| 2 | If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter $2,000. Otherwise, see instructions. | 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. | 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. | 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. | 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. | 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. | 123,120 |
| 8 | Add lines 5, 6, and 7 (see instructions). | 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. | 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. | 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. | 322,852 |
| 12a | Add lines 5 and 7. | 359,649 |
| 12b | Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places). | 366,873 |
| 13 | Multiply line 11 by line 12b. | 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. | 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. | 155,491 |
| 16 | Add lines 13 and 15. | 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. | 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. | 333,590 |

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

12b. 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

For Paperwork Reduction Act Notice, see your tax return instructions.
**Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts**


Attach to Form 1040, 1040NR, or 1041.

<table>
<thead>
<tr>
<th>Part I</th>
<th>Net Minimum Tax on Exclusion Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Combine lines 1 and 10 of your 2012 Form 6251. Estates and trusts, see instructions.</td>
</tr>
<tr>
<td>2</td>
<td>Enter adjustments and preferences treated as exclusion items (see instructions).</td>
</tr>
<tr>
<td>3</td>
<td>Minimum tax credit net operating loss deduction (see instructions).</td>
</tr>
<tr>
<td>4</td>
<td>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.</td>
</tr>
<tr>
<td>5</td>
<td>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.</td>
</tr>
<tr>
<td>6</td>
<td>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.</td>
</tr>
<tr>
<td>7</td>
<td>Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9.</td>
</tr>
<tr>
<td>8</td>
<td>Multiply line 7 by 25% (.25).</td>
</tr>
<tr>
<td>9</td>
<td>Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2012, see instructions.</td>
</tr>
<tr>
<td>10</td>
<td>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.</td>
</tr>
</tbody>
</table>
| 11     | * If for 2012 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. 
  * If for 2012 you reported qualified dividends directly on Form 1040, line 13; 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. | 970,739 |
| 12     | Minimum tax foreign tax credit on exclusion items (see instructions). | 297,470 |
| 13     | Tentative minimum tax on exclusion items. Subtract line 12 from line 11. | 969,968 |
| 14     | Enter the amount from your 2012 Form 6251, line 34, or 2012 Form 1041, Schedule I, line 55. | 979,786 |
| 15     | Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-. | 808,768 |

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 10002S
## Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts

**Part I: Net Minimum Tax on Exclusion Items**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>Amount in Thousands of Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Combine lines 1 and 10 of your 2012 Form 6251. Estates and trusts, see instructions</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>Enter adjustments and preferences treated as exclusion items (see instructions)</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Minimum tax credit net operating loss deduction (see instructions)</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>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</td>
<td>4</td>
</tr>
<tr>
<td>5</td>
<td>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</td>
<td>5</td>
</tr>
<tr>
<td>6</td>
<td>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</td>
<td>6</td>
</tr>
<tr>
<td>7</td>
<td>Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9</td>
<td>7</td>
</tr>
<tr>
<td>8</td>
<td>Multiply line 7 by 25% (.25)</td>
<td>8</td>
</tr>
<tr>
<td>9</td>
<td>Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2012, see instructions</td>
<td>9</td>
</tr>
<tr>
<td>10</td>
<td>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</td>
<td>10</td>
</tr>
</tbody>
</table>
| 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. | 11 | 105,678,118 |
  
  • **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. |
| 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 |

For Paperwork Reduction Act Notice, see instructions.
### Part II  Minimum Tax Credit and Carryforward to 2014

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>Enter the amount from your 2012 Form 6251, line 35, or 2012 Form 1041, Schedule I, line 56</td>
<td>16</td>
<td>902,534</td>
</tr>
<tr>
<td>17</td>
<td>Enter the amount from line 15</td>
<td>17</td>
<td>710,081</td>
</tr>
<tr>
<td>18</td>
<td>Subtract line 17 from line 16. If less than zero, enter as a negative amount</td>
<td>18</td>
<td>741,968</td>
</tr>
<tr>
<td>19</td>
<td><strong>2012 credit carryforward.</strong> Enter the amount from your 2012 Form 8801, line 28</td>
<td>19</td>
<td>741,968</td>
</tr>
<tr>
<td>20</td>
<td>Enter your 2012 unallowed qualified electric vehicle credit (see instructions)</td>
<td>20</td>
<td>*</td>
</tr>
<tr>
<td>21</td>
<td>Combine lines 18 through 20. If zero or less, stop here and see the instructions</td>
<td>21</td>
<td>1,041,668</td>
</tr>
<tr>
<td>22</td>
<td>Enter your 2013 regular income tax liability minus allowable credits (see instructions)</td>
<td>22</td>
<td>960,125</td>
</tr>
<tr>
<td>23</td>
<td>Enter the amount from your 2013 Form 6251, line 33, or 2013 Form 1041, Schedule I, line 54</td>
<td>23</td>
<td>926,634</td>
</tr>
<tr>
<td>24</td>
<td>Subtract line 23 from line 22. If zero or less, enter -0-</td>
<td>24</td>
<td>322,422</td>
</tr>
<tr>
<td>25</td>
<td><strong>Minimum tax credit.</strong> 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</td>
<td>25</td>
<td>322,422</td>
</tr>
<tr>
<td>26</td>
<td><strong>Credit carryforward to 2014.</strong> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years</td>
<td>26</td>
<td>806,033</td>
</tr>
</tbody>
</table>

* Data not shown because of the small number of returns on which it is based.
### Part II  Minimum Tax Credit and Carryforward to 2014

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>Enter the amount from your 2012 Form 6251, line 35, or 2012 Form 1041, Schedule I, line 56</td>
<td></td>
<td>10,857,985</td>
</tr>
<tr>
<td>17</td>
<td>Enter the amount from line 15</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Subtract line 17 from line 16. If less than zero, enter as a negative amount</td>
<td></td>
<td>1,035,718</td>
</tr>
<tr>
<td>19</td>
<td><strong>2012 credit carryforward.</strong> Enter the amount from your 2012 Form 8801, line 28</td>
<td></td>
<td>9,452,735</td>
</tr>
<tr>
<td>20</td>
<td>Enter your 2012 unallowed qualified electric vehicle credit (see instructions)</td>
<td></td>
<td>*</td>
</tr>
<tr>
<td>21</td>
<td>Combine lines 18 through 20. If zero or less, stop here and see the instructions</td>
<td></td>
<td>10,934,797</td>
</tr>
<tr>
<td>22</td>
<td>Enter your 2013 regular income tax liability minus allowable credits (see instructions)</td>
<td></td>
<td>94,146,819</td>
</tr>
<tr>
<td>23</td>
<td>Enter the amount from your 2013 Form 6251, line 33, or 2013 Form 1041, Schedule I, line 54</td>
<td></td>
<td>97,729,642</td>
</tr>
<tr>
<td>24</td>
<td>Subtract line 23 from line 22. If zero or less, enter -0-</td>
<td></td>
<td>4,493,076</td>
</tr>
<tr>
<td>25</td>
<td><strong>Minimum tax credit.</strong> 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</td>
<td></td>
<td>1,004,548</td>
</tr>
<tr>
<td>26</td>
<td><strong>Credit carryforward to 2014.</strong> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years</td>
<td></td>
<td>9,922,417</td>
</tr>
</tbody>
</table>

* 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.

**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.

**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).

**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.

**31** Enter the **smaller** of line 27 or line 30.

**32** Subtract line 31 from line 27.

**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.

**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.

**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.

**36** Subtract line 35 from line 34. If zero or less, enter -0-.

**37** Enter the **smaller** of line 27 or line 28.

**38** Enter the **smaller** of line 36 or line 37.

**39** Subtract line 38 from line 37.

**40** Multiply line 39 by 15% (.15)

**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.

**42** Multiply line 41 by 25% (.25)

**43** Add lines 33, 40, and 42.

**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.

**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.

*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)).
Parents' Election To Report Child’s Interest and Dividends

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  
1b Enter your child’s tax-exempt interest. Do not include this amount on line 1a

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

2b Enter your child’s qualified dividends included on line 2a. See the instructions

3 Enter your child’s capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions

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

5 Base amount

6 Subtract line 5 from line 4

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)

8 Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)

9 Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return

10 Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return

11 Add lines 9 and 10

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

Part II  

Tax on the First $2,000 of Child’s Interest and Dividends

13 Amount not taxed

14 Subtract line 13 from line 4. If the result is zero or less, enter -0-

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.

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.
Parents' Election To Report Child's Interest and Dividends

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

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td>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</td>
<td>25,431</td>
</tr>
<tr>
<td>1b</td>
<td>Enter your child’s tax-exempt interest. Do not include this amount on line 1a</td>
<td>1,413</td>
</tr>
<tr>
<td>2a</td>
<td>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</td>
<td>79,053</td>
</tr>
<tr>
<td>2b</td>
<td>Enter your child’s qualified dividends included on line 2a. See the instructions</td>
<td>50,556</td>
</tr>
<tr>
<td>3</td>
<td>Enter your child’s capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions</td>
<td>68,393</td>
</tr>
<tr>
<td>4</td>
<td>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</td>
<td>172,877</td>
</tr>
<tr>
<td>5</td>
<td>Base amount</td>
<td>48,633</td>
</tr>
<tr>
<td>6</td>
<td>Subtract line 5 from line 4</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return</td>
<td>14,864</td>
</tr>
<tr>
<td>10</td>
<td>Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return</td>
<td>21,728</td>
</tr>
<tr>
<td>11</td>
<td>Add lines 9 and 10</td>
<td>36,591</td>
</tr>
<tr>
<td>12</td>
<td>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</td>
<td>12,273</td>
</tr>
</tbody>
</table>

## Part II  Tax on the First $2,000 of Child’s Interest and Dividends

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>Amount not taxed</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Subtract line 13 from line 4. If the result is zero or less, enter -0-</td>
<td>51,401</td>
</tr>
</tbody>
</table>
| 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 | 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.

For Paperwork Reduction Act Notice, see your tax return instructions.
Form 8824
Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

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

Part I  Information on the Like-Kind Exchange

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) .......

4. Date you actually transferred your property to other party (month, day, year) .......

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 ...

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

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 ....... 

Part II  Related Party Exchange Information

8. Name of related party

<table>
<thead>
<tr>
<th>Relationship to you</th>
<th>Related party’s identifying number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)</td>
<td></td>
</tr>
</tbody>
</table>

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? ....... 

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? ....... 

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

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

   a. The disposition was after the death of either of the related parties.

   b. The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

   c. You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

For Paperwork Reduction Act Notice, see the instructions.
**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):**

4. **Date you actually transferred your property to other party (month, day, year):**

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:**

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

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**

<table>
<thead>
<tr>
<th>Name of related party</th>
<th>Relationship to you</th>
<th>Related party’s identifying number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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:**

   - **The disposition was after the death of either of the related parties.**
   - **The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.**
   - **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).**
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.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>Fair market value (FMV) of other property given up</td>
<td>[\text{FMV} + \text{Net Liabilities} ]</td>
<td>4,239</td>
</tr>
<tr>
<td>13</td>
<td>Adjusted basis of other property given up</td>
<td>[\text{FMV} - \text{Net Liabilities} ]</td>
<td>769</td>
</tr>
<tr>
<td>14</td>
<td>Gain or (loss) recognized on other property given up</td>
<td>[\text{FMV} - \text{Adjusted Basis} ]</td>
<td>4,294</td>
</tr>
</tbody>
</table>

**Caution:** If the property given up was used previously or partly as a home, see Property used as home in the instructions.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>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)</td>
<td>[\text{FMV} + \text{Net Liabilities} ]</td>
<td>12,780</td>
</tr>
<tr>
<td>16</td>
<td>FMV of like-kind property you received</td>
<td>[\text{FMV} + \text{Net Liabilities} ]</td>
<td>202,226</td>
</tr>
<tr>
<td>17</td>
<td>Add lines 15 and 16</td>
<td>[\text{FMV} + \text{Net Liabilities} ]</td>
<td>203,896</td>
</tr>
<tr>
<td>18</td>
<td>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)</td>
<td>[\text{FMV} + \text{Net Liabilities} ]</td>
<td>227,397</td>
</tr>
<tr>
<td>19</td>
<td>Realized gain or (loss)</td>
<td>[\text{FMV} - \text{Adjusted Basis} ]</td>
<td>217,839</td>
</tr>
<tr>
<td>20</td>
<td>Enter the smaller of line 15 or line 19, but not less than zero</td>
<td>[\text{FMV} + \text{Net Liabilities} ]</td>
<td>10,078</td>
</tr>
<tr>
<td>21</td>
<td>Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)</td>
<td>[\text{FMV} + \text{Net Liabilities} ]</td>
<td>3,211</td>
</tr>
<tr>
<td>22</td>
<td>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)</td>
<td>[\text{FMV} + \text{Net Liabilities} ]</td>
<td>7,720</td>
</tr>
<tr>
<td>23</td>
<td>Recognized gain. Add lines 21 and 22</td>
<td>[\text{FMV} + \text{Net Liabilities} ]</td>
<td>10,402</td>
</tr>
<tr>
<td>24</td>
<td>Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions</td>
<td>[\text{FMV} + \text{Net Liabilities} ]</td>
<td>216,581</td>
</tr>
<tr>
<td>25</td>
<td>Basis of like-kind property received</td>
<td>[\text{FMV} + \text{Net Liabilities} ]</td>
<td>227,265</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>26</td>
<td>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.)</td>
<td>[\text{Certificate Number} ]</td>
<td>–</td>
</tr>
<tr>
<td>27</td>
<td>Description of divested property</td>
<td>[\text{Description} ]</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Description of replacement property</td>
<td>[\text{Description} ]</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Date divested property was sold (month, day, year)</td>
<td>[\text{MM/DD/YYYY} ]</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Sales price of divested property (see instructions)</td>
<td>[\text{Price} ]</td>
<td>30</td>
</tr>
<tr>
<td>31</td>
<td>Basis of divested property</td>
<td>[\text{Price} ]</td>
<td>31</td>
</tr>
<tr>
<td>32</td>
<td>Realized gain. Subtract line 31 from line 30</td>
<td>[\text{Price} ]</td>
<td>32</td>
</tr>
<tr>
<td>33</td>
<td>Cost of replacement property purchased within 60 days after date of sale</td>
<td>[\text{Price} ]</td>
<td>33</td>
</tr>
<tr>
<td>34</td>
<td>Subtract line 33 from line 30. If zero or less, enter -0-</td>
<td>[\text{Price} ]</td>
<td>34</td>
</tr>
<tr>
<td>35</td>
<td>Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)</td>
<td>[\text{Price} ]</td>
<td>35</td>
</tr>
<tr>
<td>36</td>
<td>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)</td>
<td>[\text{Price} ]</td>
<td>36</td>
</tr>
<tr>
<td>37</td>
<td>Deferred gain. Subtract the sum of lines 35 and 36 from line 32</td>
<td>[\text{Price} ]</td>
<td>37</td>
</tr>
<tr>
<td>38</td>
<td>Basis of replacement property</td>
<td>[\text{Price} ]</td>
<td>38</td>
</tr>
</tbody>
</table>
**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.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount (in thousands of dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>Fair market value (FMV) of other property given up</td>
<td>580,536</td>
</tr>
<tr>
<td>13</td>
<td>Adjusted basis of other property given up</td>
<td>86,236</td>
</tr>
<tr>
<td>14</td>
<td>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</td>
<td>494,300</td>
</tr>
<tr>
<td>15</td>
<td>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)</td>
<td>1,424,578</td>
</tr>
<tr>
<td>16</td>
<td>FMV of like-kind property you received</td>
<td>29,428,874</td>
</tr>
<tr>
<td>17</td>
<td>Add lines 15 and 16</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>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)</td>
<td>30,853,452</td>
</tr>
<tr>
<td>19</td>
<td><strong>Realized gain or (loss).</strong> Subtract line 18 from line 17</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Enter the smaller of line 15 or line 19, but not less than zero</td>
<td>1,242,398</td>
</tr>
<tr>
<td>21</td>
<td>Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)</td>
<td>136,581</td>
</tr>
<tr>
<td>22</td>
<td>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)</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td><strong>Recognized gain.</strong> Add lines 21 and 22</td>
<td>1,274,431</td>
</tr>
<tr>
<td>24</td>
<td>Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions</td>
<td>7,863,355</td>
</tr>
<tr>
<td>25</td>
<td><strong>Basis of like-kind property received.</strong> Subtract line 15 from the sum of lines 18 and 23</td>
<td>21,565,519</td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>26</td>
<td>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.)</td>
</tr>
<tr>
<td>27</td>
<td>Description of divested property</td>
</tr>
<tr>
<td>28</td>
<td>Description of replacement property</td>
</tr>
<tr>
<td>29</td>
<td>Date divested property was sold (month, day, year)</td>
</tr>
<tr>
<td>30</td>
<td>Sales price of divested property (see instructions).</td>
</tr>
<tr>
<td>31</td>
<td>Basis of divested property</td>
</tr>
<tr>
<td>32</td>
<td><strong>Realized gain.</strong> Subtract line 31 from line 30</td>
</tr>
<tr>
<td>33</td>
<td>Cost of replacement property purchased within 60 days after date of sale</td>
</tr>
<tr>
<td>34</td>
<td>Subtract line 33 from line 30. If zero or less, enter -0-</td>
</tr>
<tr>
<td>35</td>
<td>Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)</td>
</tr>
<tr>
<td>36</td>
<td>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)</td>
</tr>
<tr>
<td>37</td>
<td><strong>Deferred gain.</strong> Subtract the sum of lines 35 and 36 from line 32</td>
</tr>
<tr>
<td>38</td>
<td><strong>Basis of replacement property.</strong> Subtract line 37 from line 33</td>
</tr>
</tbody>
</table>
**Expenses for Business Use of Your Home**

**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)  
2. Total area of home  
3. Divide line 1 by line 2. Enter the result as a percentage  

**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  
5. Total hours available for use during the year (365 days x 24 hours) (see instructions)  
6. Divide line 4 by line 5. Enter the result as a decimal amount  
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.

**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.

9. Casualty losses (see instructions).
10. Deductible mortgage interest (see instructions).
11. Real estate taxes (see instructions).
12. Add lines 9, 10, and 11.
13. Multiply line 12, column (b) by line 7.
14. Add line 12, column (a) and line 13.
15. Subtract line 14 from line 8. If zero or less, enter -0-.
16. Excess mortgage interest (see instructions).
17. Insurance.
18. Rent.
19. Repairs and maintenance.
20. Utilities.
21. Other expenses (see instructions).
22. Add lines 16 through 21.
23. Multiply line 22, column (b) by line 7.
24. Carryover of operating expenses from 2012 Form 8829, line 42.
25. Add line 22, column (a), line 23, and line 24.
26. Allowable operating expenses. Enter the smaller of line 15 or line 25.
27. Limit on excess casualty losses and depreciation. Subtract line 26 from line 15.
28. Excess casualty losses (see instructions).
29. Depreciation of your home from line 41 below.
30. Carryover of excess casualty losses and depreciation from 2012 Form 8829, line 43.
31. Add lines 28 through 30.
32. Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31.
33. Add lines 14, 26, and 32.
34. Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions).
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.

**Part III**  
**Depreciation of Your Home**

36. Enter the smaller of your home’s adjusted basis or its fair market value (see instructions).
37. Value of land included on line 36.
38. Basis of building. Subtract line 37 from line 36.
40. Depreciation percentage (see instructions).
41. Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above.

**Part IV**  
**Carryover of Unallowed Expenses to 2014**

42. Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-.
43. Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-.
2013 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Expenses for Business Use of Your Home

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

Internal Revenue Service (99)
Department of the Treasury

Form 8829

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.

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
5 Total hours available for use during the year (365 days x 24 hours) (see instructions) ........ 5
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

9 Casualty losses (see instructions). .......................................................................................... 9
10 Deductible mortgage interest (see instructions) ................................................................. 10
11 Real estate taxes (see instructions) ..................................................................................... 11
12 Add lines 9, 10, and 11 ........................................................................................................ 12
13 Multiply line 12, column (b) by line 7 .................................................................................. 13

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

17 Insurance ................................................................................................................................ 17
18 Rent ....................................................................................................................................... 18
19 Repairs and maintenance ...................................................................................................... 19
20 Utilities ................................................................................................................................. 20
21 Other expenses (see instructions). ........................................................................................ 21
22 Add lines 16 through 21 ....................................................................................................... 22

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)

OMB No. 1545-0074

2013

Attachment Sequence No. 176

Total Forms Filed = 3,393,318

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

Attach to your tax return. Information about Form 8834 and its instructions is at www.irs.gov/form8834.

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).

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Qualified electric vehicle passive activity credits allowed for your current tax year (see instructions)</td>
<td>1</td>
<td>*</td>
</tr>
<tr>
<td>2</td>
<td>Regular tax before credits:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• 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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Credits that reduce regular tax before the qualified electric vehicle credit:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>Foreign tax credit</td>
<td>3a</td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>Certain allowable credits (see instructions)</td>
<td>3b</td>
<td></td>
</tr>
<tr>
<td>c</td>
<td>Add lines 3a and 3b</td>
<td>3c</td>
<td>*</td>
</tr>
<tr>
<td>4</td>
<td>Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7</td>
<td>4</td>
<td>*</td>
</tr>
<tr>
<td>5</td>
<td>Tentative minimum tax:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Individuals. Enter the amount from Form 6251, line 33.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Corporations. Enter the amount from Form 4626, line 12.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7</td>
<td>6</td>
<td>*</td>
</tr>
<tr>
<td>7</td>
<td>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</td>
<td>7</td>
<td>*</td>
</tr>
</tbody>
</table>
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.

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).

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Qualified electric vehicle passive activity credits allowed for your current tax year (see instructions)</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Regular tax before credits:</td>
</tr>
<tr>
<td></td>
<td>• Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42.</td>
</tr>
<tr>
<td></td>
<td>• Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return.</td>
</tr>
<tr>
<td></td>
<td>• 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.</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Credits that reduce regular tax before the qualified electric vehicle credit:</td>
</tr>
<tr>
<td>a</td>
<td>Foreign tax credit</td>
</tr>
<tr>
<td>b</td>
<td>Certain allowable credits (see instructions)</td>
</tr>
<tr>
<td>c</td>
<td>Add lines 3a and 3b</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Tentative minimum tax:</td>
</tr>
<tr>
<td></td>
<td>• Individuals. Enter the amount from Form 6251, line 33.</td>
</tr>
<tr>
<td></td>
<td>• Corporations. Enter the amount from Form 4626, line 12.</td>
</tr>
<tr>
<td></td>
<td>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>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</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form 8834 (Rev. 12-2013)
Form 8835

Department of the Treasury
Internal Revenue Service

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

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

Attach to your tax return.


<table>
<thead>
<tr>
<th>Name(s) shown on return</th>
<th>Total Forms Filed = 766</th>
</tr>
</thead>
</table>

**Part I**

Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004

<table>
<thead>
<tr>
<th>1</th>
<th>Kilowatt-hours produced and sold (see instructions)</th>
<th>0.023</th>
<th>2</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Phaseout adjustment (see instructions)</td>
<td>$</td>
<td>0</td>
</tr>
<tr>
<td>3</td>
<td>Credit before reduction. Subtract line 2 from line 1</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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) | 0 |
| 5 | Total of additions to the capital account for the project for this and all prior tax years | 0 |
| 6 | Divide line 4 by line 5. Show as a decimal carried to at least 4 places | 0 |
| 7 | Multiply line 3 by line 6 | 0 |
| 8 | Subtract line 7 from line 3 | 0 |

Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts

| 9 | Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts | 129 |

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 | 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 | 135 |
| 11 | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | 0 |

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

<table>
<thead>
<tr>
<th>13</th>
<th>Electricity produced at qualified facilities using:</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Wind</td>
</tr>
<tr>
<td>b</td>
<td>Closed-loop biomass</td>
</tr>
<tr>
<td>c</td>
<td>Geothermal</td>
</tr>
<tr>
<td>d</td>
<td>Solar</td>
</tr>
</tbody>
</table>

Add column (c) of lines 13a through 13d and enter here (see instructions)

<table>
<thead>
<tr>
<th>14</th>
<th>Electricity produced at qualified facilities using:</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Open-loop biomass</td>
</tr>
<tr>
<td>b</td>
<td>Small irrigation power</td>
</tr>
<tr>
<td>c</td>
<td>Landfill gas</td>
</tr>
<tr>
<td>d</td>
<td>Trash</td>
</tr>
<tr>
<td>e</td>
<td>Hydropower</td>
</tr>
<tr>
<td>f</td>
<td>Marine and hydrokinetic renewables</td>
</tr>
</tbody>
</table>

Add column (c) of lines 14a through 14f and enter here (see instructions)

| 15 | Add lines 13e and 14g |
| 16 | Phaseout adjustment (see instructions) | $ 
| 17 | Subtract line 16 from line 15 |

**Refined coal produced at a qualified refined coal production facility**

| 18 | Tons produced and sold (see instructions) | $6,590 |
| 19 | Phaseout adjustment (see instructions) | 
| 20 | Subtract line 19 from line 18 |

**Indian coal produced at a qualified Indian coal production facility**

| 21 | Tons produced and sold (see instructions) | $2,308 |
| 22 | Credit before reduction. Add lines 17, 20, and 22 |

For Paperwork Reduction Act Notice, see separate instructions.

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

**Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amounts (in thousands of dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Kilowatt-hours produced and sold (see instructions)</td>
<td>$1,023</td>
</tr>
<tr>
<td>2</td>
<td>Phaseout adjustment (see instructions)</td>
<td>$2</td>
</tr>
<tr>
<td>3</td>
<td>Credit before reduction. Subtract line 2 from line 1</td>
<td>$3</td>
</tr>
</tbody>
</table>

**Reduction for government grants, subsidized financing, and other credits:**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amounts (in thousands of dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>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)</td>
<td>$0</td>
</tr>
<tr>
<td>5</td>
<td>Total of additions to the capital account for the project for this and all prior tax years</td>
<td>$0</td>
</tr>
<tr>
<td>6</td>
<td>Divide line 4 by line 5. Show as a decimal carried to at least 4 places</td>
<td>$0</td>
</tr>
<tr>
<td>7</td>
<td>Multiply line 3 by line 6</td>
<td>$0</td>
</tr>
<tr>
<td>8</td>
<td>Subtract line 7 from line 3</td>
<td>$8</td>
</tr>
<tr>
<td>9</td>
<td>Part 1 renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts</td>
<td>$9,601</td>
</tr>
</tbody>
</table>

**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).**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amounts (in thousands of dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>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)</td>
<td>$7,453</td>
</tr>
<tr>
<td>11</td>
<td>Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)</td>
<td>$0</td>
</tr>
<tr>
<td>12</td>
<td>Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1f</td>
<td>$0</td>
</tr>
</tbody>
</table>

### Part II

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

#### (a) Kilowatt-hours produced and sold (see instructions)

<table>
<thead>
<tr>
<th>Facility</th>
<th>Amounts (in thousands of dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wind</td>
<td>$13a</td>
</tr>
<tr>
<td>Closed-loop biomass</td>
<td>$13b</td>
</tr>
<tr>
<td>Geothermal</td>
<td>$13c</td>
</tr>
<tr>
<td>Solar</td>
<td>$13d</td>
</tr>
<tr>
<td>Marine and hydrokinetic renewables</td>
<td>$13e</td>
</tr>
</tbody>
</table>

#### (b) Rate

<table>
<thead>
<tr>
<th>Facility</th>
<th>Amounts (in thousands of dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wind</td>
<td>$0</td>
</tr>
<tr>
<td>Closed-loop biomass</td>
<td>$0</td>
</tr>
<tr>
<td>Geothermal</td>
<td>$0</td>
</tr>
<tr>
<td>Solar</td>
<td>$0</td>
</tr>
</tbody>
</table>

#### (c) Column (a) x Column (b)

<table>
<thead>
<tr>
<th>Facility</th>
<th>Amounts (in thousands of dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wind</td>
<td>$13a</td>
</tr>
<tr>
<td>Closed-loop biomass</td>
<td>$13b</td>
</tr>
<tr>
<td>Geothermal</td>
<td>$13c</td>
</tr>
<tr>
<td>Solar</td>
<td>$13d</td>
</tr>
<tr>
<td>Marine and hydrokinetic renewables</td>
<td>$13e</td>
</tr>
</tbody>
</table>

**Add column (c) of lines 13a through 13d and enter here (see instructions) | $14a

<table>
<thead>
<tr>
<th>Facility</th>
<th>Amounts (in thousands of dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Open-loop biomass</td>
<td>$14a</td>
</tr>
<tr>
<td>Small irrigation power</td>
<td>$14b</td>
</tr>
<tr>
<td>Landfill gas</td>
<td>$14c</td>
</tr>
<tr>
<td>Trash</td>
<td>$14d</td>
</tr>
<tr>
<td>Hydropower</td>
<td>$14e</td>
</tr>
<tr>
<td>Marine and hydrokinetic renewables</td>
<td>$14f</td>
</tr>
</tbody>
</table>

**Add column (c) of lines 14a through 14f and enter here (see instructions) | $14g

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amounts (in thousands of dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>Add lines 13a and 14g</td>
<td>$15</td>
</tr>
<tr>
<td>16</td>
<td>Phaseout adjustment (see instructions)</td>
<td>$16</td>
</tr>
<tr>
<td>17</td>
<td>Subtract line 16 from line 15</td>
<td>$17</td>
</tr>
</tbody>
</table>

**Refined coal produced at a qualified refined coal production facility**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amounts (in thousands of dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>Tons produced and sold (see instructions)</td>
<td>$18</td>
</tr>
<tr>
<td>19</td>
<td>Phaseout adjustment (see instructions)</td>
<td>$19</td>
</tr>
<tr>
<td>20</td>
<td>Subtract line 19 from line 18</td>
<td>$20</td>
</tr>
</tbody>
</table>

**Indian coal produced at a qualified Indian coal production facility**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amounts (in thousands of dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>21</td>
<td>Reserved</td>
<td>$21</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amounts (in thousands of dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>22</td>
<td>Tons produced and sold (see instructions)</td>
<td>$22</td>
</tr>
<tr>
<td>23</td>
<td>Credit before reduction. Add lines 17, 20, and 22</td>
<td>$23</td>
</tr>
</tbody>
</table>

* 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)**

<table>
<thead>
<tr>
<th>Reduction for government grants, subsidized financing, and other credits:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>24</strong></td>
<td>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)</td>
</tr>
<tr>
<td><strong>25</strong></td>
<td>Total of additions to the capital account for the project for this and all prior tax years</td>
</tr>
<tr>
<td><strong>26</strong></td>
<td>Divide line 24 by line 25. Show as a decimal carried to at least 4 places</td>
</tr>
<tr>
<td><strong>27</strong></td>
<td>Multiply line 23 by the smaller of 1/2 or line 26</td>
</tr>
<tr>
<td><strong>28</strong></td>
<td>Subtract line 27 from line 23</td>
</tr>
</tbody>
</table>

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** | 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)

<table>
<thead>
<tr>
<th>Reduction for government grants, subsidized financing, and other credits:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>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)</td>
<td>24 0</td>
</tr>
<tr>
<td>25 Total of additions to the capital account for the project for this and all prior tax years</td>
<td>25 0</td>
</tr>
<tr>
<td>26 Divide line 24 by line 25. Show as a decimal carried to at least 4 places</td>
<td>26 0.0000</td>
</tr>
<tr>
<td>27 Multiply line 23 by the smaller of 1/2 or line 26</td>
<td>27 0</td>
</tr>
<tr>
<td>28 Subtract line 27 from line 23</td>
<td>28</td>
</tr>
</tbody>
</table>

Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts

<table>
<thead>
<tr>
<th>Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>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)</td>
</tr>
<tr>
<td>31 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)</td>
</tr>
<tr>
<td>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</td>
</tr>
</tbody>
</table>

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

### 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.

<table>
<thead>
<tr>
<th>Child</th>
<th>(a) Child’s name</th>
<th>(b) Child’s year of birth</th>
<th>(c) Check if child was—</th>
<th>(f) Child’s identifying number</th>
<th>(g) Check if adoption became final in 2013 or earlier</th>
</tr>
</thead>
<tbody>
<tr>
<td>Child 1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child 2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child 3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th></th>
<th>Child 1</th>
<th>Child 2</th>
<th>Child 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Maximum adoption credit per child</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Did you file Form 8839 for a prior year for the same child?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Subtract line 3 from line 2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Qualified adoption expenses (see instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Enter the smaller of line 4 or line 5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Enter modified adjusted gross income (see instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Is line 7 more than $194,580?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Divide line 8 by $40,000. Enter the result as a decimal (rounded to at least three places).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Multiply each amount on line 6 by line 9</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Subtract line 10 from line 6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Add the amounts on line 11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Credit carryforward, if any, from 2012. See the 2012 to 2013 Credit Carryforward Worksheet in the instructions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Add lines 12 and 13</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Enter the amount from line 5 of the Credit Limit Worksheet in the instructions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>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)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

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

Cat. No. 22843L Form 8839 (2013)
### 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.

<table>
<thead>
<tr>
<th>Child</th>
<th>(a) Child’s name</th>
<th>(b) Child’s year of birth</th>
<th>(c) Check if child was born before 1996 and disabled</th>
<th>(d) Check if child has special needs</th>
<th>(e) Check if child is foreign</th>
<th>(f) Child’s identifying number</th>
<th>(g) Check if adoption became final in 2013 or earlier</th>
</tr>
</thead>
<tbody>
<tr>
<td>Child 1</td>
<td></td>
<td>First</td>
<td>Last</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child 2</td>
<td></td>
<td>First</td>
<td>Last</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child 3</td>
<td></td>
<td>First</td>
<td>Last</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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

2 Maximum adoption credit per child ..........................

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.

4 Subtract line 3 from line 2 .

5 **Qualified adoption expenses** (see instructions) ...........

   **Caution.** Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2013.

6 Enter the smaller of line 4 or line 5 ........................................

7 Enter modified adjusted gross income (see instructions). ...........

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 .

9 Divide line 8 by $40,000. Enter the result as a decimal (rounded to at least three places).  

   **Do not enter more than** 1.000 .

10 Multiply each amount on line 6 by line 9 .

11 Subtract line 10 from line 6 .

12 Add the amounts on line 11 ........................................

13 Credit carryforward, if any, from 2012. See the 2012 to 2013 Credit Carryforward Worksheet in the instructions .

14 Add lines 12 and 13 ........................................

15 Enter the amount from line 5 of the Credit Limit Worksheet in the instructions .

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) .

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

* Data not shown because of the small number of returns on which it is based.
### Part III Employer-Provided Adoption Benefits

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Child 1</th>
<th>Child 2</th>
<th>Child 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>Maximum exclusion per child</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Did you receive employer-provided adoption benefits for a prior year for the same child?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- No. Enter -0-.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Yes. See instructions for the amount to enter.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Subtract line 18 from line 17</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Employer-provided adoption benefits you received in 2013.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>This amount should be shown in box 12 of your 2013 Form(s) W-2 with code T</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Add the amounts on line 20</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>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</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Enter modified adjusted gross income (from the worksheet in the instructions)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Is line 23 more than $194,580?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- No. Skip lines 24 and 25, and enter -0- on line 26.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Yes. Subtract $194,580 from line 23</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>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</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Multiply each amount on line 22 by line 25</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Excluded benefits. Subtract line 26 from line 22</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Add the amounts on line 27</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Taxable benefits. Is line 28 more than line 21?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- 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 &quot;AB.&quot;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- 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 &quot;SNE&quot; on the dotted line next to the entry line.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>Child 1</th>
<th>Child 2</th>
<th>Child 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>Maximum exclusion per child</td>
<td>17</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Did you receive employer-provided adoption benefits for a prior year for the same child?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>No. Enter -0-.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yes. See instructions for the amount to enter.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Subtract line 18 from line 17</td>
<td>19</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>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</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Add the amounts on line 20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>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</td>
<td></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Enter modified adjusted gross income (from the worksheet in the instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Is line 23 more than $194,580?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>No. Skip lines 24 and 25, and enter -0- on line 26.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yes. Subtract $194,580 from line 23</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>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</td>
<td></td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Multiply each amount on line 22 by line 25</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Excluded benefits. Subtract line 26 from line 22</td>
<td></td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Add the amounts on line 27</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Taxable benefits. Is line 28 more than line 21?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>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.”</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>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.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.
### Empowerment Zone Employment Credit

**Attach to your tax return.**


<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Formula</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td>Enter the total qualified wages paid or incurred during calendar year 2013</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>1b</td>
<td>Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>2</td>
<td>Add lines 1a and 1b. Cooperatives, estates, and trusts, go to line 5. Cooperatives, estates, and trusts, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Cooperatives, estates, and trusts, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3</td>
<td>$</td>
<td>$6</td>
</tr>
<tr>
<td>5</td>
<td>Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3</td>
<td>$</td>
<td>$6</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form 8844 (2013)
Empowerment Zone Employment Credit

Attach to your tax return.

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

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

Name(s) shown on return

Total FormsFiled = 17,379

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>Identifying number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Enter the total qualified wages paid or incurred during <strong>calendar year 2013 only</strong> (see instructions)</td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>Qualified empowerment zone wages</td>
<td>$</td>
</tr>
<tr>
<td>b</td>
<td>Reserved</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>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</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3</td>
<td></td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form 8844 (2013)
### Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

#### Information
- **Form 8846**
- **Attach to your tax return.**
- **Information about Form 8846 and its instructions is at [www.irs.gov/form8846](http://www.irs.gov/form8846).**

#### Name(s) shown on return

<table>
<thead>
<tr>
<th>Name(s) shown on return</th>
<th>Total Forms Filed = 24,770</th>
<th>Identifying number</th>
</tr>
</thead>
</table>

#### 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.

#### Instructions

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)</td>
</tr>
<tr>
<td>2</td>
<td>Tips not subject to the credit provisions (see instructions)</td>
</tr>
<tr>
<td>3</td>
<td>Creditable tips. Subtract line 2 from line 1</td>
</tr>
<tr>
<td>4</td>
<td>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</td>
</tr>
<tr>
<td>5</td>
<td>Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations</td>
</tr>
<tr>
<td>6</td>
<td>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</td>
</tr>
</tbody>
</table>

#### Form 8846 (2013)
- Cat. No. 16148Z
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.

Name(s) shown on return

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.

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)</td>
<td></td>
<td>605,279</td>
</tr>
<tr>
<td>2</td>
<td>Tips not subject to the credit provisions (see instructions)</td>
<td></td>
<td>49,790</td>
</tr>
<tr>
<td>3</td>
<td>Creditable tips. Subtract line 2 from line 1</td>
<td></td>
<td>555,488</td>
</tr>
<tr>
<td>4</td>
<td>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.</td>
<td></td>
<td>42,410</td>
</tr>
<tr>
<td>5</td>
<td>Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations</td>
<td></td>
<td>124,716</td>
</tr>
<tr>
<td>6</td>
<td>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</td>
<td></td>
<td>167,127</td>
</tr>
</tbody>
</table>
### 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

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Total employer contributions to your Archer MSA(s) for 2013</td>
<td>9,567</td>
</tr>
<tr>
<td>2</td>
<td>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)</td>
<td>5,958</td>
</tr>
<tr>
<td>3</td>
<td>Limitation from the Line 3 Limitation Chart and Worksheet in the instructions</td>
<td>7,346</td>
</tr>
<tr>
<td>4</td>
<td>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.)</td>
<td>5,682</td>
</tr>
<tr>
<td>5</td>
<td><strong>Archer MSA deduction.</strong> 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.</td>
<td>3,391</td>
</tr>
</tbody>
</table>

**Caution:** If line 2 is more than line 5, you may have to pay an additional tax (see instructions).

#### Part II. Archer MSA Distributions

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>6a</td>
<td>Total distributions you and your spouse received in 2013 from all Archer MSAs (see instructions)</td>
<td>15,754</td>
</tr>
<tr>
<td>6b</td>
<td>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)</td>
<td>*</td>
</tr>
<tr>
<td>6c</td>
<td>Subtract line 6b from line 6a</td>
<td>*</td>
</tr>
<tr>
<td>7</td>
<td>Unreimbursed qualified medical expenses (see instructions)</td>
<td>15,604</td>
</tr>
<tr>
<td>8</td>
<td><strong>Taxable Archer MSA distributions.</strong> 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.</td>
<td>*</td>
</tr>
<tr>
<td>9a</td>
<td>If any of the distributions included on line 8 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here</td>
<td>*</td>
</tr>
<tr>
<td>9b</td>
<td>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</td>
<td>*</td>
</tr>
</tbody>
</table>

### 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).

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Total distributions you received in 2013 from all Medicare Advantage MSAs (see instructions)</td>
<td>*</td>
</tr>
<tr>
<td>11</td>
<td>Unreimbursed qualified medical expenses (see instructions)</td>
<td>*</td>
</tr>
<tr>
<td>12</td>
<td><strong>Taxable Medicare Advantage MSA distributions.</strong> 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.</td>
<td>*</td>
</tr>
<tr>
<td>13a</td>
<td>If any of the distributions included on line 12 meet any of the Exceptions to the Additional 50% Tax (see instructions), check here</td>
<td>*</td>
</tr>
<tr>
<td>13b</td>
<td>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</td>
<td>*</td>
</tr>
</tbody>
</table>
### Section A. Archer MSAs

#### 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.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Total employer contributions to your Archer MSA(s) for 2013</td>
<td>13,281</td>
</tr>
<tr>
<td>2</td>
<td>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)</td>
<td>13,922</td>
</tr>
<tr>
<td>3</td>
<td>Limitation from the Line 3 Limitation Chart and Worksheet in the instructions</td>
<td>20,178</td>
</tr>
<tr>
<td>4</td>
<td>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.)</td>
<td>300,726</td>
</tr>
<tr>
<td>5</td>
<td>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.</td>
<td>5,821</td>
</tr>
</tbody>
</table>

**Caution:** If line 2 is more than line 5, you may have to pay an additional tax (see instructions).

### Part II. Archer MSA Distributions

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>6a</td>
<td>Total distributions you and your spouse received in 2013 from all Archer MSAs (see instructions)</td>
<td>30,570</td>
</tr>
<tr>
<td>6b</td>
<td>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)</td>
<td></td>
</tr>
<tr>
<td>6c</td>
<td>Subtract line 6b from line 6a</td>
<td>30,095</td>
</tr>
<tr>
<td>7</td>
<td>Unreimbursed qualified medical expenses (see instructions)</td>
<td>70,816</td>
</tr>
<tr>
<td>8</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>9a</td>
<td>If any of the distributions included on line 8 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here</td>
<td></td>
</tr>
<tr>
<td>9b</td>
<td>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.</td>
<td></td>
</tr>
</tbody>
</table>

### 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).

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Total distributions you received in 2013 from all Medicare Advantage MSAs (see instructions)</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Unreimbursed qualified medical expenses (see instructions)</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>13a</td>
<td>If any of the distributions included on line 12 meet any of the Exceptions to the Additional 50% Tax (see instructions), check here</td>
<td></td>
</tr>
<tr>
<td>13b</td>
<td>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.</td>
<td></td>
</tr>
</tbody>
</table>
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
### 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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>14a</td>
<td>Name of insured ►</td>
</tr>
<tr>
<td></td>
<td>b Social security number of insured ►</td>
</tr>
<tr>
<td>15</td>
<td>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</td>
</tr>
<tr>
<td>16</td>
<td>Was the insured a terminally ill individual? ☐ Yes ☐ No</td>
</tr>
<tr>
<td><strong>Note:</strong> 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.</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>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.</td>
</tr>
<tr>
<td><strong>Caution:</strong> 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.</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Enter the part of the amount on line 17 that is from qualified LTC insurance contracts.</td>
</tr>
<tr>
<td>19</td>
<td>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).</td>
</tr>
<tr>
<td>20</td>
<td>Add lines 18 and 19.</td>
</tr>
<tr>
<td><strong>Note:</strong> If you checked “Yes” on line 15 above, see Multiple Payees in the instructions before completing lines 21 through 25.</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Multiply $320 by the number of days in the LTC period.</td>
</tr>
<tr>
<td>22</td>
<td>Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions).</td>
</tr>
<tr>
<td>23</td>
<td>Enter the larger of line 21 or line 22.</td>
</tr>
<tr>
<td>24</td>
<td>Reimbursements for qualified LTC services provided for the insured during the LTC period.</td>
</tr>
<tr>
<td><strong>Caution:</strong> If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Per diem limitation. Subtract line 24 from line 23.</td>
</tr>
<tr>
<td>26</td>
<td><strong>Taxable payments.</strong> 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.</td>
</tr>
</tbody>
</table>
## Education Credits (American Opportunity and Lifetime Learning Credits)


> Attach to Form 1040 or Form 1040A.

### Part I  Refundable American Opportunity Credit

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)</td>
<td>$10,474,993</td>
</tr>
<tr>
<td>2</td>
<td>Subtract line 1 from line 2. If zero or less, stop; you cannot take any education credit</td>
<td>$10,469,713</td>
</tr>
<tr>
<td>3</td>
<td>Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)</td>
<td>$10,469,713</td>
</tr>
</tbody>
</table>

### Part II  Nonrefundable Education Credits

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)</td>
<td>$10,469,713</td>
</tr>
<tr>
<td>10</td>
<td>Enter the smaller of line 10 or $10,000</td>
<td>$2,683,773</td>
</tr>
<tr>
<td>11</td>
<td>Multiply line 11 by 20% (.20)</td>
<td>$2,683,773</td>
</tr>
<tr>
<td>12</td>
<td>Enter: $127,000 if married filing jointly; $63,000 if single, head of household, or qualifying widow(er)</td>
<td>$2,685,775</td>
</tr>
<tr>
<td>13</td>
<td>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</td>
<td>$2,685,774</td>
</tr>
<tr>
<td>14</td>
<td>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</td>
<td>$2,671,895</td>
</tr>
<tr>
<td>15</td>
<td>Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)</td>
<td>$2,671,895</td>
</tr>
</tbody>
</table>

### 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.
### 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.

2. Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er).

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.

4. Subtract line 3 from line 2. If zero or less, stop; you cannot take any education credit.

5. Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er).

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).

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.

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.

### 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).

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.

11. Enter the smaller of line 10 or $10,000.

12. Multiply line 11 by 20% (.20).

13. Enter: $127,000 if married filing jointly; $63,000 if single, head of household, or qualifying widow(er).

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.

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.

16. Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er).

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).

18. Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions).

19. **Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet here and on Form 1040, line 49, or Form 1040A, line 31.
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.

<table>
<thead>
<tr>
<th>Student name (as shown on page 1 of your tax return)</th>
<th>Student social security number (as shown on page 1 of your tax return)</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>21</td>
</tr>
</tbody>
</table>

### Educational institution information (see instructions)

**a. Name of first educational institution**

<table>
<thead>
<tr>
<th>Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
</tr>
</tbody>
</table>

**b. Name of second educational institution (if any)**

<table>
<thead>
<tr>
<th>Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
</tr>
</tbody>
</table>

If you checked “No” in both (2) and (3), skip (4).

<table>
<thead>
<tr>
<th>Did the student receive Form 1098-T from this institution for 2013?</th>
</tr>
</thead>
<tbody>
<tr>
<td>✘ Yes ☐ No</td>
</tr>
<tr>
<td>Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked?</td>
</tr>
<tr>
<td>✘ Yes ☐ No</td>
</tr>
</tbody>
</table>

If you checked “Yes” in (2) or (3), enter the institution’s federal identification number (from Form 1098-T).

<table>
<thead>
<tr>
<th>☒ Yes ☐ No</th>
<th>☒ Yes ☐ No</th>
</tr>
</thead>
</table>

### Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2013?

| ☒ Yes — Stop! | ☐ No — Go to line 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. |

### Did the student complete the first 4 years of post-secondary education before 2013?

| ☒ Yes — Stop! | ☐ No — Go to line 26. |

### Was the student convicted, before the end of 2013, of a felony for possession or distribution of a controlled substance?

| ☒ Yes — Stop! | ☐ No — See Tip below and complete either lines 27-30 or line 31 for this student. |

---

### American Opportunity Credit

| Adjusted qualified education expenses (see instructions). Do not enter more than $4,000 | 27 837,790 5,697 |
| Subtract $2,000 from line 27. If zero or less enter -0- | 28 |
| Multiply line 28 by 25% (.25) | 29 |
| 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 59,641 |

### Lifetime Learning Credit

| 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 0 |

---

Form 8863 (2013)
**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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>Student name (as shown on page 1 of your tax return)</td>
</tr>
<tr>
<td>21</td>
<td>Student social security number (as shown on page 1 of your tax return)</td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>22</td>
<td>Educational institution information (see instructions)</td>
</tr>
<tr>
<td>a.</td>
<td>Name of first educational institution</td>
</tr>
<tr>
<td></td>
<td>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</td>
</tr>
<tr>
<td></td>
<td>(2) Did the student receive Form 1098-T from this institution for 2013?</td>
</tr>
<tr>
<td></td>
<td>(3) Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked?</td>
</tr>
</tbody>
</table>

If you checked “No” in both (2) and (3), skip (4).

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>23</td>
<td>Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2013?</td>
</tr>
</tbody>
</table>

| 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.

**American Opportunity Credit**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>27</td>
<td>Adjusted qualified education expenses (see instructions). <strong>Do not enter more than $4,000</strong></td>
</tr>
<tr>
<td>28</td>
<td>Subtract $2,000 from line 27. If zero or less enter -0-</td>
</tr>
<tr>
<td>29</td>
<td>Multiply line 28 by 25% (.25)</td>
</tr>
<tr>
<td>30</td>
<td>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.</td>
</tr>
</tbody>
</table>

**Lifetime Learning Credit**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>31</td>
<td>Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10.</td>
</tr>
</tbody>
</table>

---

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Student 1</td>
<td>Student 3</td>
</tr>
<tr>
<td>31,719,361</td>
<td>202,733</td>
</tr>
<tr>
<td>2,586,028</td>
<td>17,458</td>
</tr>
<tr>
<td>16,862,207</td>
<td>0</td>
</tr>
</tbody>
</table>

**Form 8863 (2013)***
Biodiesel and Renewable Diesel Fuels Credit

Attach to your tax return. Information about Form 8864 and its instructions is at www.irs.gov/form8864.

Name(s) shown on return

<table>
<thead>
<tr>
<th>Total Forms Filed</th>
<th>Identifying number</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,552</td>
<td>141</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Type of Fuel</th>
<th>(a) Number of Gallons Sold or Used</th>
<th>(b) Rate</th>
<th>(c) Column (a) x Column (b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Biodiesel (other than agri-biodiesel)</td>
<td>1</td>
<td>$1.00</td>
<td>*</td>
</tr>
<tr>
<td>2 Agri-biodiesel</td>
<td>2</td>
<td>$1.00</td>
<td>*</td>
</tr>
<tr>
<td>3 Renewable diesel</td>
<td>3</td>
<td>$1.00</td>
<td>0</td>
</tr>
<tr>
<td>4 Biodiesel (other than agri-biodiesel) included in a biodiesel mixture</td>
<td>4</td>
<td>$1.00</td>
<td>0</td>
</tr>
<tr>
<td>5 Agri-biodiesel included in a biodiesel mixture</td>
<td>5</td>
<td>$1.00</td>
<td>0</td>
</tr>
<tr>
<td>6 Renewable diesel included in a renewable diesel mixture</td>
<td>6</td>
<td>$1.00</td>
<td>0</td>
</tr>
<tr>
<td>7 Qualified agri-biodiesel production</td>
<td>7</td>
<td>$ .10</td>
<td>*</td>
</tr>
<tr>
<td>8 Add lines 1 through 7. Include this amount in your income for 2013 (see instructions)</td>
<td>8</td>
<td>549</td>
<td></td>
</tr>
<tr>
<td>9 Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)</td>
<td>9</td>
<td>3,188</td>
<td></td>
</tr>
<tr>
<td>10 Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 11</td>
<td>10</td>
<td>3,552</td>
<td></td>
</tr>
<tr>
<td>11 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)</td>
<td>11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12 Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 11</td>
<td>12</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.


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.
**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](http://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.


**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.

<table>
<thead>
<tr>
<th>Type of Fuel</th>
<th>(a) Number of Gallons Sold or Used</th>
<th>(b) Rate</th>
<th>(c) Column (a) x Column (b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Biodiesel (other than agri-biodiesel)</td>
<td>1</td>
<td>$1.00</td>
<td>*</td>
</tr>
<tr>
<td>2 Agri-biodiesel</td>
<td>2</td>
<td>$1.00</td>
<td>*</td>
</tr>
<tr>
<td>3 Renewable diesel</td>
<td>3</td>
<td>$1.00</td>
<td>0</td>
</tr>
<tr>
<td>4 Biodiesel (other than agri-biodiesel) included in a biodiesel mixture</td>
<td>4</td>
<td>$1.00</td>
<td>0</td>
</tr>
<tr>
<td>5 Agri-biodiesel included in a biodiesel mixture</td>
<td>5</td>
<td>$1.00</td>
<td>0</td>
</tr>
<tr>
<td>6 Renewable diesel included in a renewable diesel mixture</td>
<td>6</td>
<td>$1.00</td>
<td>0</td>
</tr>
<tr>
<td>7 Qualified agri-biodiesel production</td>
<td>7</td>
<td>$0.10</td>
<td>*</td>
</tr>
<tr>
<td>8 Add lines 1 through 7. Include this amount in your income for 2013 (see instructions)</td>
<td>8</td>
<td>533</td>
<td></td>
</tr>
<tr>
<td>9 Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)</td>
<td>9</td>
<td>9,830</td>
<td></td>
</tr>
<tr>
<td>10 Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 11</td>
<td>10</td>
<td>10,363</td>
<td></td>
</tr>
<tr>
<td>11 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)</td>
<td>11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12 Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 11</td>
<td>12</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Credit for Qualified Retirement Savings Contributions

**Form 8880**

Department of the Treasury
Internal Revenue Service

**Credit for Qualified Retirement Savings Contributions**

- Attach to Form 1040, Form 1040A, or Form 1040NR.

**Total Forms Filed = 7,951,018**

---

Total Forms Filed = 7,951,018

You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than $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).

<table>
<thead>
<tr>
<th></th>
<th>(a) You</th>
<th>(b) Your spouse</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>657,052</td>
<td>255,558</td>
</tr>
<tr>
<td>2</td>
<td>6,264,875</td>
<td>1,073,576</td>
</tr>
<tr>
<td>3</td>
<td>6,681,954</td>
<td>1,266,064</td>
</tr>
<tr>
<td>4</td>
<td>237,355</td>
<td>107,302</td>
</tr>
<tr>
<td>5</td>
<td>6,667,741</td>
<td>1,252,692</td>
</tr>
<tr>
<td>6</td>
<td>6,667,741</td>
<td>1,252,692</td>
</tr>
<tr>
<td>7</td>
<td>7,502,758</td>
<td>7,502,758</td>
</tr>
<tr>
<td>8</td>
<td>7,502,758</td>
<td>7,502,758</td>
</tr>
</tbody>
</table>

If line 8 is—

<table>
<thead>
<tr>
<th>Over—</th>
<th>But not over—</th>
<th>Married filing jointly</th>
<th>Head of household</th>
<th>Single, Married filing separately, or Qualifying widow(er)</th>
</tr>
</thead>
<tbody>
<tr>
<td>---</td>
<td>$17,750</td>
<td>.5</td>
<td>.5</td>
<td>.5</td>
</tr>
<tr>
<td>$17,750</td>
<td>$19,250</td>
<td>.5</td>
<td>.5</td>
<td>.2</td>
</tr>
<tr>
<td>$19,250</td>
<td>$26,625</td>
<td>.5</td>
<td>.5</td>
<td>.1</td>
</tr>
<tr>
<td>$26,625</td>
<td>$28,875</td>
<td>.5</td>
<td>.2</td>
<td>.1</td>
</tr>
<tr>
<td>$28,875</td>
<td>$29,500</td>
<td>.5</td>
<td>.1</td>
<td>.1</td>
</tr>
<tr>
<td>$29,500</td>
<td>$35,500</td>
<td>.5</td>
<td>.1</td>
<td>.0</td>
</tr>
<tr>
<td>$35,500</td>
<td>$38,500</td>
<td>.2</td>
<td>.1</td>
<td>.0</td>
</tr>
<tr>
<td>$38,500</td>
<td>$44,250</td>
<td>.1</td>
<td>.1</td>
<td>.0</td>
</tr>
<tr>
<td>$44,250</td>
<td>$59,000</td>
<td>.1</td>
<td>.0</td>
<td>.0</td>
</tr>
<tr>
<td>$59,000</td>
<td>***</td>
<td>.0</td>
<td>.0</td>
<td>.0</td>
</tr>
</tbody>
</table>

**Note:** If line 9 is zero, **stop**; you cannot take this credit.

<table>
<thead>
<tr>
<th></th>
<th>Multiply line 7 by line 9</th>
<th>Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions</th>
<th>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</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>7,483,323</td>
<td>7,433,160</td>
<td>7,411,730</td>
</tr>
</tbody>
</table>

*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.
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.

You cannot take this credit if either of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than $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).

1. Traditional and Roth IRA contributions for 2013. Do not include rollover contributions.
2. Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2013 (see instructions).
3. Add lines 1 and 2.
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.
5. Subtract line 4 from line 3. If zero or less, enter -0-.
6. In each column, enter the smaller of line 5 or $2,000.
7. Add the amounts on line 6. If zero, stop; you cannot take this credit.
8. Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37.
9. Enter the applicable decimal amount shown below:

<table>
<thead>
<tr>
<th>If line 8 is—</th>
<th>And your filing status is—</th>
<th>(a) You</th>
<th>(b) Your spouse</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over—</td>
<td>But not over—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>$17,750</td>
<td>.5</td>
<td>.5</td>
</tr>
<tr>
<td>$17,750</td>
<td>$19,250</td>
<td>.5</td>
<td>.5</td>
</tr>
<tr>
<td>$19,250</td>
<td>$26,625</td>
<td>.5</td>
<td>.5</td>
</tr>
<tr>
<td>$26,625</td>
<td>$28,875</td>
<td>.5</td>
<td>.5</td>
</tr>
<tr>
<td>$28,875</td>
<td>$35,500</td>
<td>.5</td>
<td>.5</td>
</tr>
<tr>
<td>$35,500</td>
<td>$38,500</td>
<td>.5</td>
<td>.5</td>
</tr>
<tr>
<td>$38,500</td>
<td>$44,250</td>
<td>.5</td>
<td>.5</td>
</tr>
<tr>
<td>$44,250</td>
<td>$59,000</td>
<td>.5</td>
<td>.5</td>
</tr>
<tr>
<td>$59,000</td>
<td>---</td>
<td>.5</td>
<td>.5</td>
</tr>
</tbody>
</table>

Note: If line 9 is zero, stop; you cannot take this credit.

10. Multiply line 7 by line 9.
11. Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions.
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.

*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.
Health Coverage Tax Credit

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.

   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.

   2  13,693

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.
# Health Coverage Tax Credit

**Part I**

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 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).
   - 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.

<table>
<thead>
<tr>
<th></th>
<th>January</th>
<th>February</th>
<th>March</th>
<th>April</th>
<th>May</th>
<th>June</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>July</th>
<th>August</th>
<th>September</th>
<th>October</th>
<th>November</th>
<th>December</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
</tbody>
</table>

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 |

- **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 |

For Paperwork Reduction Act Notice, see your tax return instructions.
### Part I  HSA Contributions and Deduction

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).

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.

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.

5. Subtract line 4 from line 3.

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.

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).

8. Add lines 6 and 7.

9. Employer contributions made to your HSAs for 2013. 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.

10. Qualified HSA funding distributions.

11. Add lines 9 and 10.

12. Subtract line 11 from line 8.

13. **HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25.

**Caution:** If line 2 is more than line 13, you may have to pay an additional tax (see instructions).

### Part II  HSA Distributions

14a. Total distributions you received in 2013 from all HSAs (see instructions).

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).

14c. Subtract line 14b from line 14a.

15. Unreimbursed qualified medical expenses (see instructions).

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.

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.

For Paperwork Reduction Act Notice, see your tax return instructions.
### Form 8889 - Health Savings Accounts (HSAs)

**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.

<table>
<thead>
<tr>
<th></th>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2013 (see instructions). ►</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>HSA contributions made for 2013 (or those made on your behalf), including those made from January 1, 2014, through April 15, 2014, that were for 2013. <strong>Do not</strong> include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions).</td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>If you were under age 55 at the end of 2013, and on the first day of <strong>every</strong> month during 2013, you were, or were considered, an eligible individual with the <strong>same</strong> coverage, <strong>enter</strong> $3,250 ($6,450 for family coverage). <strong>All others,</strong> see the instructions for the amount to enter.</td>
</tr>
<tr>
<td>4</td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>5</td>
<td></td>
<td>Subtract line 4 from line 3. If zero or less, enter -0-.</td>
</tr>
<tr>
<td>6</td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>7</td>
<td></td>
<td>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).</td>
</tr>
<tr>
<td>8</td>
<td></td>
<td>Add lines 6 and 7.</td>
</tr>
<tr>
<td>9</td>
<td></td>
<td>Employer contributions made to your HSAs for 2013.</td>
</tr>
<tr>
<td>10</td>
<td></td>
<td>Qualified HSA funding distributions.</td>
</tr>
<tr>
<td>11</td>
<td></td>
<td>Add lines 9 and 10.</td>
</tr>
<tr>
<td>12</td>
<td></td>
<td>Subtract line 11 from line 8. If zero or less, enter -0-.</td>
</tr>
<tr>
<td>13</td>
<td></td>
<td><strong>HSA deduction.</strong> Enter the smaller of line 2 or line 12 and on Form 1040, line 25, or Form 1040NR, line 25. <strong>Caution:</strong> If line 2 is more than line 13, you may have to pay an additional tax (see instructions).</td>
</tr>
</tbody>
</table>

#### 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.

<table>
<thead>
<tr>
<th></th>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>14a</td>
<td></td>
<td>Total distributions you received in 2013 from all HSAs (see instructions).</td>
</tr>
<tr>
<td>14b</td>
<td></td>
<td>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).</td>
</tr>
<tr>
<td>14c</td>
<td></td>
<td>Subtract line 14b from line 14a.</td>
</tr>
<tr>
<td>15</td>
<td></td>
<td>Unreimbursed qualified medical expenses (see instructions).</td>
</tr>
<tr>
<td>16</td>
<td></td>
<td><strong>Taxable HSA distributions.</strong> 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.</td>
</tr>
<tr>
<td>17a</td>
<td></td>
<td>If any of the distributions included on line 16 meet any of the <strong>Exceptions to the Additional 20% Tax</strong> (see instructions), check here.</td>
</tr>
<tr>
<td>17b</td>
<td></td>
<td><strong>Additional 20% tax</strong> (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.</td>
</tr>
</tbody>
</table>
### 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.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>Last-month rule</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Qualified HSA funding distribution</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td><strong>Total income.</strong> 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.</td>
<td>7,144</td>
</tr>
<tr>
<td>21</td>
<td><strong>Additional tax.</strong> 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.</td>
<td></td>
</tr>
</tbody>
</table>
### 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.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>Last-month rule</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Qualified HSA funding distribution</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td><strong>Total income.</strong> 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</td>
<td>12,512</td>
</tr>
<tr>
<td>21</td>
<td><strong>Additional tax.</strong> 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</td>
<td></td>
</tr>
</tbody>
</table>

Form 8889 (2013)
## 2013 Line Item Estimates—All figures are estimates based on samples, 
Number of returns filed for selected lines

**Domestic Production Activities Deduction**

Attach to your tax return. See separate instructions.

<table>
<thead>
<tr>
<th>Oil-related production activities</th>
<th>All activities</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>(a)</em></td>
<td><em>(b)</em></td>
</tr>
<tr>
<td>1 124,107</td>
<td>485,999</td>
</tr>
<tr>
<td>2 93,214</td>
<td>336,445</td>
</tr>
<tr>
<td>3 106,948</td>
<td>380,092</td>
</tr>
<tr>
<td>4 6,023</td>
<td>68,176</td>
</tr>
<tr>
<td>5 118,942</td>
<td>468,559</td>
</tr>
<tr>
<td>6 101,895</td>
<td>437,398</td>
</tr>
<tr>
<td>7 20,158</td>
<td>321,206</td>
</tr>
<tr>
<td>8</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td></td>
</tr>
<tr>
<td><strong>10a Oil-related qualified production activities income.</strong> 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.</td>
<td></td>
</tr>
<tr>
<td><strong>10b Qualified production activities income.</strong> 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.</td>
<td></td>
</tr>
<tr>
<td>11 653,265</td>
<td></td>
</tr>
<tr>
<td>12 645,779</td>
<td></td>
</tr>
<tr>
<td>13 636,483</td>
<td></td>
</tr>
<tr>
<td>14a Enter the smaller of line 10a or line 12.</td>
<td></td>
</tr>
<tr>
<td><strong>14b Reduction for oil-related qualified production activities income.</strong> Multiply line 14a by 3%.</td>
<td></td>
</tr>
<tr>
<td>15 635,480</td>
<td></td>
</tr>
<tr>
<td>16 307,520</td>
<td></td>
</tr>
<tr>
<td>17 307,881</td>
<td></td>
</tr>
<tr>
<td>18 583,597</td>
<td></td>
</tr>
<tr>
<td>19 583,597</td>
<td></td>
</tr>
<tr>
<td>20 580,944</td>
<td></td>
</tr>
<tr>
<td>21 170,403</td>
<td></td>
</tr>
<tr>
<td>22 717,372</td>
<td></td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

Form 8903 (Rev. 12-2010)
# Domestic Production Activities Deduction

Attach to your tax return. See separate instructions.

**Form 8903** (Rev. December 2010)  
Department of the Treasury  
Internal Revenue Service

### 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.

<table>
<thead>
<tr>
<th></th>
<th>Oil-related production activities</th>
<th>All activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Domestic production gross receipts (DPGR)</td>
<td>35,734,985</td>
</tr>
<tr>
<td>2</td>
<td>Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3</td>
<td>22,252,941</td>
</tr>
<tr>
<td>3</td>
<td>Enter deductions and losses allocable to DPGR (see instructions)</td>
<td>8,771,052</td>
</tr>
<tr>
<td>4</td>
<td>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</td>
<td>773,711</td>
</tr>
<tr>
<td>5</td>
<td>Add lines 2 through 4</td>
<td>31,797,704</td>
</tr>
<tr>
<td>6</td>
<td>Subtract line 5 from line 1</td>
<td>3,937,280</td>
</tr>
<tr>
<td>7</td>
<td>Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10</td>
<td>2,301,722</td>
</tr>
<tr>
<td>8</td>
<td>Amount allocated to beneficiaries of the estate or trust (see instructions)</td>
<td>6,690,489</td>
</tr>
</tbody>
</table>

### b Qualification 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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>10a</td>
<td>6,690,489</td>
</tr>
<tr>
<td>10b</td>
<td>311,084,329</td>
</tr>
</tbody>
</table>

### 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)

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>404,088,211</td>
</tr>
</tbody>
</table>

### 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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>122,717,231</td>
</tr>
<tr>
<td>13</td>
<td>11,043,771</td>
</tr>
<tr>
<td>14a</td>
<td>4,869,222</td>
</tr>
<tr>
<td>14b</td>
<td>146,076</td>
</tr>
</tbody>
</table>

### Reductio for oil-related qualified production activities income. Multiply line 14a by 3%

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>10,896,132</td>
</tr>
<tr>
<td>16</td>
<td>170,632,973</td>
</tr>
<tr>
<td>17</td>
<td>102,091,696</td>
</tr>
</tbody>
</table>

### Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>272,724,668</td>
</tr>
</tbody>
</table>

### Amount allocated to beneficiaries of the estate or trust (see instructions)

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>19</td>
<td>136,362,468</td>
</tr>
</tbody>
</table>

### Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>10,235,355</td>
</tr>
</tbody>
</table>

### Enter the smaller of line 15 or line 21.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>22</td>
<td>992,587</td>
</tr>
</tbody>
</table>

### Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>23</td>
<td>11,228,453</td>
</tr>
</tbody>
</table>

### Expanded affiliated group allocation (see instructions)

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>24</td>
<td>11,228,453</td>
</tr>
</tbody>
</table>

### 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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>25</td>
<td>11,228,453</td>
</tr>
</tbody>
</table>
Alternative Motor Vehicle Credit

Attach to your tax return. Information about Form 8910 and its separate instructions is at www.irs.gov/form8910.

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.

<table>
<thead>
<tr>
<th></th>
<th>(a) Vehicle 1</th>
<th>(b) Vehicle 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Year, make, and model of vehicle</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>Vehicle identification number (see instructions)</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Enter date vehicle was placed in service (MM/DD/YYYY)</td>
<td>/ /</td>
</tr>
<tr>
<td>4</td>
<td>Tentative credit (see instructions for amount to enter)</td>
<td>4,095 *</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th></th>
<th>%</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>Business/investment use percentage (see instructions)</td>
<td>5</td>
</tr>
<tr>
<td>6</td>
<td>Multiply line 4 by line 5</td>
<td>6</td>
</tr>
<tr>
<td>7</td>
<td>Add columns (a) and (b) on line 6</td>
<td>7</td>
</tr>
<tr>
<td>8</td>
<td>Alternative motor vehicle credit from partnerships and S corporations</td>
<td>8</td>
</tr>
<tr>
<td>9</td>
<td>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</td>
<td>9 *</td>
</tr>
</tbody>
</table>

**Part III  Credit for Personal Use Part of Vehicle**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4</td>
</tr>
<tr>
<td>11</td>
<td>Add columns (a) and (b) on line 10</td>
</tr>
<tr>
<td>12</td>
<td>Enter the amount from Form 1040, line 46, or Form 1040NR, line 44</td>
</tr>
<tr>
<td>13</td>
<td>Personal credits from Form 1040 or 1040NR (see instructions)</td>
</tr>
<tr>
<td>14</td>
<td>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</td>
</tr>
<tr>
<td>15</td>
<td>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</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form 8910 (2013)
# Alternative Motor Vehicle Credit

**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.

<table>
<thead>
<tr>
<th></th>
<th>(a) Vehicle 1</th>
<th></th>
<th>(b) Vehicle 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Year, make, and model of vehicle</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Vehicle identification number (see instructions)</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Enter date vehicle was placed in service (MM/DD/YYYY)</td>
<td>/</td>
<td>/</td>
</tr>
<tr>
<td>4</td>
<td><strong>Tentative credit</strong> (see instructions for amount to enter)</td>
<td>20,114</td>
<td></td>
</tr>
</tbody>
</table>

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

## Part II  Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)   6 %  %

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

If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4.

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

For Paperwork Reduction Act Notice, see separate instructions.
# Alternative Fuel Vehicle Refueling Property Credit

**Attach to your tax return.**


## 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) ................................................................. 3 200

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). 14
   - 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:**
   - Foreign tax credit ................................................................................................................. 15a
   - Certain allowable credits (see instructions) ........................................................................ 15b
   - 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. 17
   - 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
**Part I Total Cost of Refueling Property**

1. **Total Cost of Refueling Property**
   - 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).** ................................................................. 14
   - **Other filers. Enter the regular tax before credits from your return.**
15. **Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:**
   - **Foreign tax credit** ........................................................................ 15a
   - **Certain allowable credits (see instructions)** ................................... 15b
   - **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.** .................. 17 338,196
   - **Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.**
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)
**Tuition and Fees Deduction**

Attach to Form 1040 or Form 1040A.


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.

<table>
<thead>
<tr>
<th></th>
<th>(a) Student’s name (as shown on page 1 of your tax return)</th>
<th>(b) Student’s social security number (as shown on page 1 of your tax return)</th>
<th>(c) Adjusted qualified expenses (see instructions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>First name</td>
<td>Last name</td>
<td>Student 1</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Student 2</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Student 3</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Student 4</td>
</tr>
</tbody>
</table>

2 Add the amounts on line 1, column (c), and enter the total.

3 Enter the amount from Form 1040, line 22, or Form 1040A, line 15

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,
- Form 1040A, lines 16 through 18

5 Subtract line 4 from line 3.* If the result is more than $80,000 ($160,000 if married filing jointly), stop; you cannot take the deduction for tuition and fees.

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.

Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.

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

---

**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. Student's Information

<table>
<thead>
<tr>
<th>First name</th>
<th>Last name</th>
<th>Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student 1</td>
<td></td>
<td>11,621,058</td>
</tr>
<tr>
<td>Student 2</td>
<td></td>
<td>208,019</td>
</tr>
<tr>
<td>Student 3</td>
<td>Student 4</td>
<td>*</td>
</tr>
</tbody>
</table>

---

### 2. Adjusted Qualified Expenses

\[ \text{Student 1: } 11,621,058 + 208,019 = 11,830,362 \]

---

### 3. Enter the amount from Form 1040, line 22, or Form 1040A, line 15

\[ 11,830,362 \]

---

### 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

\[ 113,334,312 \]

---

### 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

\[ 113,334,312 \]

*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.

\[ 4,340,736 \]

**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
### Qualified Plug-in Electric Drive Motor Vehicle Credit

**Form 8936**

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

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

- **Number of returns filed for selected lines**
  - **Total Forms Filed** = 44,719

**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.

<table>
<thead>
<tr>
<th></th>
<th>(a) Vehicle 1</th>
<th>(b) Vehicle 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Year, make, and model of vehicle</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Vehicle identification number (see instructions)</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Enter date vehicle was placed in service (MM/DD/YYYY)</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>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)</td>
<td></td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th></th>
<th>(a)</th>
<th>(b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>Business/investment use percentage (see instructions)</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>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</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Section 179 expense deduction (see instructions)</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Subtract line 7 from line 6</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Multiply line 8 by 10% (.10)</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Maximum credit per vehicle</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 9 or line 10</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Add columns (a) and (b) on line 11</td>
<td>3,298</td>
</tr>
<tr>
<td>13</td>
<td>Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations</td>
<td>414</td>
</tr>
<tr>
<td>14</td>
<td>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</td>
<td>3,711</td>
</tr>
</tbody>
</table>

**Note.** Complete Part III to figure any credit for the personal use part of the vehicle.

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E  
Form 8936 (2013)
## Qualified Plug-in Electric Drive Motor Vehicle Credit

### (Including Qualified Two- or Three-Wheeled Plug-in Electric Vehicles)


#### 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.

<table>
<thead>
<tr>
<th>(a) Vehicle 1</th>
<th>(b) Vehicle 2</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Year, make, and model of vehicle  
2. Vehicle identification number (see instructions)  
3. Enter date vehicle was placed in service (MM/DD/YYYY)  
4. 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) .

**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

<table>
<thead>
<tr>
<th>(a)</th>
<th>(b)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

5. Business/investment use percentage (see instructions)  
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  
7. Section 179 expense deduction (see instructions)  
8. Subtract line 7 from line 6  
9. Multiply line 8 by 10% (.10)  
10. Maximum credit per vehicle  
11. If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 9 or line 10  
12. Add columns (a) and (b) on line 11  
13. Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations  

**Note.** Complete Part III to figure any credit for the personal use part of the vehicle.
| 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. | (a) Vehicle 1 | | (b) Vehicle 2 |
| 16 | Multiply line 15 by 10% (.10). | 15 |
| 17 | Maximum credit per vehicle. If you skipped Part II, enter $2,500. If you completed Part II, subtract line 11 from line 10. | 16 |
| 18 | If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 16 or line 17. | 17 |
| 19 | Add columns (a) and (b) on line 18. | 18 |
| 20 | Enter the amount from Form 1040, line 46, or Form 1040NR, line 44. | 19,629 |
| 21 | Personal credits from Form 1040 or 1040NR (see instructions). | 43,381 |
| 22 | Subtract line 21 from line 20. | 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. | 43,009 |
### Part III  Credit for Personal Use Part of Vehicle

<table>
<thead>
<tr>
<th></th>
<th>(a) Vehicle 1</th>
<th>(b) Vehicle 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>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.</td>
<td>15</td>
</tr>
<tr>
<td>16</td>
<td>Multiply line 15 by 10% (.10).</td>
<td>16</td>
</tr>
<tr>
<td>17</td>
<td>Maximum credit per vehicle. If you skipped Part II, enter $2,500. If you completed Part II, subtract line 11 from line 10.</td>
<td>17</td>
</tr>
<tr>
<td>18</td>
<td>If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 16 or line 17.</td>
<td>18</td>
</tr>
<tr>
<td>19</td>
<td>Add columns (a) and (b) on line 18.</td>
<td>19</td>
</tr>
<tr>
<td>20</td>
<td>Enter the amount from Form 1040, line 46, or Form 1040NR, line 44.</td>
<td>20</td>
</tr>
<tr>
<td>21</td>
<td>Personal credits from Form 1040 or 1040NR (see instructions).</td>
<td>21</td>
</tr>
<tr>
<td>22</td>
<td>Subtract line 21 from line 20.</td>
<td>22</td>
</tr>
<tr>
<td>23</td>
<td><strong>Personal use part of credit.</strong> 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.</td>
<td>23</td>
</tr>
</tbody>
</table>
**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.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td>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))</td>
</tr>
<tr>
<td>1b</td>
<td>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</td>
</tr>
<tr>
<td>2</td>
<td>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</td>
</tr>
<tr>
<td>3</td>
<td>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</td>
</tr>
<tr>
<td>4</td>
<td>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</td>
</tr>
<tr>
<td>5</td>
<td>Enter the smaller of line 4 or line 5</td>
</tr>
<tr>
<td>6</td>
<td>Multiply line 6 by the applicable percentage:</td>
</tr>
<tr>
<td>7+a</td>
<td>Tax-exempt small employers, multiply line 6 by 25% (.25)</td>
</tr>
<tr>
<td>7+b</td>
<td>All other small employers, multiply line 6 by 35% (.35)</td>
</tr>
<tr>
<td>8</td>
<td>If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6</td>
</tr>
<tr>
<td>9</td>
<td>If line 3 is $25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7</td>
</tr>
<tr>
<td>10</td>
<td>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)</td>
</tr>
<tr>
<td>11</td>
<td>Subtract line 10 from line 4. If zero or less, enter -0-</td>
</tr>
<tr>
<td>12</td>
<td>Enter the smaller of line 9 or line 11</td>
</tr>
<tr>
<td>13</td>
<td>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))</td>
</tr>
<tr>
<td>14</td>
<td>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)</td>
</tr>
<tr>
<td>15</td>
<td>Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)</td>
</tr>
<tr>
<td>16</td>
<td>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</td>
</tr>
<tr>
<td>17</td>
<td>Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)</td>
</tr>
<tr>
<td>18</td>
<td>Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h</td>
</tr>
<tr>
<td>19</td>
<td>Enter the amount you paid in 2013 for taxes considered payroll taxes for purposes of this credit (see instructions)</td>
</tr>
<tr>
<td>20</td>
<td>Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form 8941 (2013)
Credit for Small Employer Health Insurance Premiums

Form 8941

Department of the Treasury
Internal Revenue Service

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

Attach to your tax return.

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

Attention Sequence No. 63

Name(s) shown on return

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))

1b 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

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

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

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))

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))

6 Enter the smaller of line 4 or line 5

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)

8 If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6

9 If line 3 is $25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7

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)

11 Subtract line 10 from line 4. If zero or less, enter -0-

12 Enter the smaller of line 9 or line 11

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))

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)

15 Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)

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

17 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)

18 Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h

19 Enter the amount you paid in 2013 for taxes considered payroll taxes for purposes of this credit (see instructions)

20 Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f

For Paperwork Reduction Act Notice, see separate instructions.
### 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-.

12. Subtract line 11 from line 8. If the result is zero or less, enter -0-.
    - [12] 838,283

13. Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III.
    - [13]

### 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
## Additional Medicare Tax

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

### 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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1,245,999,406</td>
</tr>
</tbody>
</table>

2. Unreported tips from Form 4137, line 6.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>50,350</td>
</tr>
</tbody>
</table>

3. Wages from Form 8919, line 6.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>1,246,055,732</td>
</tr>
</tbody>
</table>

4. Add lines 1 through 3.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>556,564,281</td>
</tr>
</tbody>
</table>

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>791,846,781</td>
</tr>
</tbody>
</table>

6. Subtract line 5 from line 4. If the result is zero or less, enter -0-.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>5,009,085</td>
</tr>
</tbody>
</table>

### 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-.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>1,211,964,493</td>
</tr>
</tbody>
</table>

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>752,946,296</td>
</tr>
</tbody>
</table>

11. Enter the amount from line 4.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>105,427,035</td>
</tr>
</tbody>
</table>

12. Subtract line 10 from line 9. If zero or less, enter -0-.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>140,267,726</td>
</tr>
</tbody>
</table>

13. Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>1,262,411</td>
</tr>
</tbody>
</table>

### 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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
<td>549,606</td>
</tr>
</tbody>
</table>

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>729,791,235</td>
</tr>
</tbody>
</table>

16. Subtract line 15 from line 14. If the result is zero or less, enter -0-.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>198,550</td>
</tr>
</tbody>
</table>

17. Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>1,787</td>
</tr>
</tbody>
</table>

### 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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>6,273,283</td>
</tr>
</tbody>
</table>

### 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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>19</td>
<td>22,829,554</td>
</tr>
</tbody>
</table>

20. Enter the amount from line 1.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td></td>
</tr>
</tbody>
</table>

21. Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>21</td>
<td>18,067,002</td>
</tr>
</tbody>
</table>

22. Subtract line 21 from line 19. This is your Additional Medicare Tax withholding on Medicare wages.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>22</td>
<td>4,859,963</td>
</tr>
</tbody>
</table>

23. Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>23</td>
<td>2,260</td>
</tr>
</tbody>
</table>

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).

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>24</td>
<td>4,862,222</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see your tax return instructions.
2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

**Net Investment Income Tax—Individuals, Estates, and Trusts**

Attach to Form 1040 or Form 1041.


Form 8960

Department of the Treasury
Internal Revenue Service (99)

**Part I** Investment Income

- **Section 6013(g) election (see instructions)**
- **Regulations section 1.1411-10(g) election (see instructions)**

<table>
<thead>
<tr>
<th>Investment Income</th>
<th>Section 6013(g) election (see instructions)</th>
<th>Regulations section 1.1411-10(g) election (see instructions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Taxable interest (Form 1040, line 8a; or Form 1041, line 1)</td>
<td>1 2,902,963</td>
</tr>
<tr>
<td>2</td>
<td>Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)</td>
<td>2 2,488,400</td>
</tr>
<tr>
<td>3</td>
<td>Annuities from nonqualified plans (see instructions)</td>
<td>3 52,823</td>
</tr>
<tr>
<td>4a</td>
<td>Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5)</td>
<td>4a 1,725,606</td>
</tr>
<tr>
<td>b</td>
<td>Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)</td>
<td>4b 1,083,558</td>
</tr>
<tr>
<td>c</td>
<td>Combine lines 4a and 4b</td>
<td>4c 1,206,851</td>
</tr>
<tr>
<td>5a</td>
<td>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</td>
<td>5a 2,420,119</td>
</tr>
<tr>
<td>b</td>
<td>Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)</td>
<td>5b 278,976</td>
</tr>
<tr>
<td>c</td>
<td>Adjustment from disposition of partnership interest or S corporation stock (see instructions)</td>
<td>5c 7,440</td>
</tr>
<tr>
<td>d</td>
<td>Combine lines 5a through 5c</td>
<td>5d 2,370,680</td>
</tr>
<tr>
<td>6</td>
<td>Changes to investment income for certain CFCs and PFICs (see instructions)</td>
<td>6 5,107</td>
</tr>
<tr>
<td>7</td>
<td>Other modifications to investment income (see instructions)</td>
<td>7 92,037</td>
</tr>
<tr>
<td>8</td>
<td>Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7</td>
<td>8 3,154,036</td>
</tr>
</tbody>
</table>

**Part II** Investment Expenses Allocable to Investment Income and Modifications

<table>
<thead>
<tr>
<th>Investment expenses allocable to investment income and modifications</th>
<th>Investment interest expenses (see instructions)</th>
<th>State income tax (see instructions)</th>
<th>Miscellaneous investment expenses (see instructions)</th>
<th>Add lines 9a, 9b, and 9c</th>
<th>Additional modifications (see instructions)</th>
<th>Total deductions and modifications. Add lines 9d and 10</th>
</tr>
</thead>
<tbody>
<tr>
<td>9a</td>
<td>484,990</td>
<td>2,286,310</td>
<td>444,261</td>
<td>9d 2,438,232</td>
<td>105,311</td>
<td>2,450,938</td>
</tr>
<tr>
<td>b</td>
<td>State income tax (see instructions)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c</td>
<td>Miscellaneous investment expenses (see instructions)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d</td>
<td>Add lines 9a, 9b, and 9c</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Additional modifications (see instructions)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Total deductions and modifications. Add lines 9d and 10</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Part III** Tax Computation

<table>
<thead>
<tr>
<th>Tax Computation</th>
<th>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-</th>
<th>Individuals:</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td></td>
<td>12 3,132,696</td>
</tr>
<tr>
<td>13</td>
<td>Modified adjusted gross income (see instructions)</td>
<td>13 3,166,496</td>
</tr>
<tr>
<td>14</td>
<td>Threshold based on filing status (see instructions)</td>
<td>14 3,166,773</td>
</tr>
<tr>
<td>15</td>
<td>Subtract line 14 from line 13. If zero or less, enter -0-</td>
<td>15 3,108,393</td>
</tr>
<tr>
<td>16</td>
<td>Enter the smaller of line 12 or line 15</td>
<td>16 3,097,837</td>
</tr>
<tr>
<td>17</td>
<td>Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and on Form 1040, line 60.</td>
<td>17 3,090,498</td>
</tr>
<tr>
<td>18a</td>
<td>Net investment income (line 12 above)</td>
<td>18a</td>
</tr>
<tr>
<td>b</td>
<td>Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)</td>
<td>18b</td>
</tr>
<tr>
<td>c</td>
<td>Undistributed net investment income. Subtract line 18b from 18a (see instructions)</td>
<td>18c</td>
</tr>
<tr>
<td>19a</td>
<td>Adjusted gross income (see instructions)</td>
<td>19a</td>
</tr>
<tr>
<td>b</td>
<td>Highest tax bracket for estates and trusts for the year (see instructions)</td>
<td>19b</td>
</tr>
<tr>
<td>c</td>
<td>Subtract line 19b from line 19a. If zero or less, enter -0-</td>
<td>19c</td>
</tr>
<tr>
<td>20</td>
<td>Enter the smaller of line 18c or line 19c</td>
<td>20</td>
</tr>
<tr>
<td>21</td>
<td>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.</td>
<td>21</td>
</tr>
</tbody>
</table>

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

Cat. No. 59474M

Form 8960 (2013)
## Part I Investment Income

<p>| | | | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Taxable interest (Form 1040, line 8a; or Form 1041, line 1)</td>
<td>$49,974,741</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)</td>
<td>$112,872,506</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Annuities from nonqualified plans (see instructions)</td>
<td>$2,162,866</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 4a Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5)
- 

### 4b Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)
- 

### 4c Combine lines 4a and 4b
- $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
- $366,860,385

### 5b Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)
- $-47,123,037

### 5c Adjustment from disposition of partnership interest or S corporation stock (see instructions)
- $-7,960,214

### 5d Combine lines 5a through 5c
- $311,777,134

### 6 Changes to investment income for certain CFCs and PFICs (see instructions)
- $378,090

### 7 Other modifications to investment income (see instructions)
- $-4,025,416

### 8 Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7
- $557,558,059

## Part II Investment Expenses Allocable to Investment Income and Modifications

<p>| | | | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>9a</td>
<td>Investment interest expenses (see instructions)</td>
<td>$9,692,139</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9b</td>
<td>State income tax (see instructions)</td>
<td>$30,750,236</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9c</td>
<td>Miscellaneous investment expenses (see instructions)</td>
<td>$13,585,575</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 9d Add lines 9a, 9b, and 9c
- $54,027,950

### 10 Additional modifications (see instructions)
- $295,276

### 11 Total deductions and modifications. Add lines 9d and 10
- $54,323,226

## Part III Tax Computation

<p>| | | | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>

### Individuals:

<p>| | | | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>Modified adjusted gross income (see instructions)</td>
<td>$2,104,592,445</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Threshold based on filing status (see instructions)</td>
<td>$750,790,324</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Subtract line 14 from line 13. If zero or less, enter -0-</td>
<td>$1,362,752,960</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Enter the smaller of line 12 or line 15</td>
<td>$433,968,733</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and on Form 1040, line 60</td>
<td>$16,490,817</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Estates and Trusts:

<p>| | | | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>18a</td>
<td>Net investment income (line 12 above)</td>
<td>$18b</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18b</td>
<td>Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)</td>
<td>$18c</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19a</td>
<td>Adjusted gross income (see instructions)</td>
<td>$19b</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19b</td>
<td>Highest tax bracket for estates and trusts for the year (see instructions)</td>
<td>$19c</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Enter the smaller of line 18c or line 19c</td>
<td>$20</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>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</td>
<td>$21</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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