



Statistics of Income

**Partnership
Returns**
Line Item Estimates

2013



www.irs.gov/taxstats

Department of
the Treasury
**Internal
Revenue
Service**

Partnership Returns Line Item Estimates 2013

Publication 5035 (Rev 9-2015)

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The 2013 Partnership Returns Line Item Estimates (Publication 5035) presents estimates of frequencies of taxpayer entries recorded on the applicable lines of the forms and schedules filed with partnership returns. This publication also contains corresponding population estimates of dollar amounts recorded on those lines (as applicable).

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

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

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Statistics of Income—2013
Partnership Returns
Line Item Estimates
Internal Revenue Service

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2013 Partnership Returns

Line Item Estimates

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

The Statistics of Income (SOI) Division used the sample selected for its 2013 Partnership Returns Study to produce the line item estimates presented here. This sample is one of many possible samples that SOI could have randomly selected using the same design. As with any sample, it is subject to the data limitations that occur in statistical sampling. The estimates are not actual line item counts or money amounts. Table 1 shows the coefficients of variation (CV) and the lower and upper bounds of computed 95-percent confidence intervals for selected variable totals that SOI estimated from the 2013 sample.

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

Variable	Sum	CV (%)	Lower Bound	Upper Bound
Business Receipts	5,055,287,020	0.18	5,037,663,634	5,072,910,406
Cost of Goods Sold	3,079,483,830	0.27	3,063,404,521	3,095,563,138
Depreciation	157,414,552	0.76	155,080,818	159,748,286
Interest Paid	77,939,699	1.01	76,393,321	79,486,077
Interest Income	156,866,446	0.94	153,964,778	159,768,113
Net Income	767,205,407	0.84	754,515,103	779,895,711
Net Rental Real Estate Loss	-85,766,475	2.57	-90,087,855	-81,445,094
Net Rental Real Estate Income	128,395,128	1.76	123,976,533	132,813,723
Number of Partners	27,493	1.81	26,517	28,469
Number of Returns	3,466	0.69	3,419	3,513
Ordinary Business Loss	-249,014,106	1.29	-255,321,161	-242,707,051
Ordinary Business Income	635,559,689	0.55	628,681,285	642,438,094
Other Net Rental Real Estate Loss	-4,197,688	10.4	-5,053,533	-3,341,843
Other Net Rental Real Estate Income	8,605,770	5.27	7,717,581	9,493,959
Portfolio Income Dist to Partners	910,079,152	0.63	898,848,162	921,310,142
Taxes & Licenses	78,538,446	0.63	77,566,895	79,509,998
Total Income Minus Deductions	1,475,656,041	1.29	1,438,214,155	1,513,097,928
Total Assets	24,153,506,978	0.12	24,095,545,496	24,211,468,460
Total Deductions	5,048,340,232	0.23	5,025,438,391	5,071,242,074
Total Income	5,434,885,816	0.22	5,411,843,763	5,457,927,868
Total Receipts	7,056,896,003	0.29	7,016,801,226	7,096,990,781

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

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

SOI excluded seven attachments to Form 1065, *U.S. Return of Partnership Income*, that were included in the 2013 Partnership Returns Study; however, the quantities represented in the sample were insufficient for this publication. These attachments are:

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

Data for Form 1065-B, *U.S. Return of Income for Electing Large Partnerships* is included where equivalent fields exist. They are not broken out separately.

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income
For calendar year 2013, or tax year beginning **103,732**, 2013, ending **3,460,699**, 2013
▶ Information about Form 1065 and its separate instructions is at www.irs.gov/form1065.

OMB No. 1545-0099

2013

A Principal business activity 3,460,698	Type or Print	Name of partnership 3,460,699 NUMBER OF PARTNERSHIPS	D Employer identification number 3,460,699
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see the instructions. 2,634,515 NUMBER OF E-FILED RETURNS	E Date business started 3,460,699
C Business code number 3,456,428		City or town, state or province, country, and ZIP or foreign postal code 3,460,608 NUMBER OF FORM 1065'S 91 NUMBER OF FORM 1065-B'S	F Total assets (see the instructions) \$

- G** Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return
13,626 (6) Technical termination - also check (1) or (2)
- H** Check accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶ **40,756**
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ **3,460,699**
- J** Check if Schedules C and M-3 are attached **2,530,205** **846,946** **294,862**

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

Income	1a Gross receipts or sales	1a	1,270,893		
	b Returns and allowances	1b	114,452		
	c Balance. Subtract line 1b from line 1a			1c	1,270,873
	2 Cost of goods sold (attach Form 1125-A)			2	685,418
	3 Gross profit. Subtract line 2 from line 1c			3	1,289,895
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4	208,790
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5	108,974
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6	131,865
7 Other income (loss) (attach statement)			7	349,839	
8 Total income (loss). Combine lines 3 through 7			8	1,652,989	
Deductions <small>(see the instructions for limitations)</small>	9 Salaries and wages (other than to partners) (less employment credits)			9	490,802
	10 Guaranteed payments to partners			10	270,704
	11 Repairs and maintenance			11	642,450
	12 Bad debts			12	89,732
	13 Rent			13	653,652
	14 Taxes and licenses			14	1,127,618
	15 Interest			15	530,950
	16a Depreciation (if required, attach Form 4562)	16a	1,064,158		
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b	323,355	16c	761,081
	17 Depletion (Do not deduct oil and gas depletion.)			17	766
	18 Retirement plans, etc.			18	78,961
	19 Employee benefit programs			19	189,649
	20 Other deductions (attach statement)			20	1,655,873
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	1,766,073
22 Ordinary business income (loss). Subtract line 21 from line 8			22	1,984,416	

Sign Here

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

▶ Signature of general partner or limited liability company member manager ▶ Date

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only

Print/Type preparer's name 3,163,977	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶		Phone no.	
Firm's address ▶				

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11390Z

Form **1065** (2013)

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

OMB No. 1545-0099

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

2013

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

A Principal business activity	Type or Print	Name of partnership	D Employer identification number
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see the instructions.	E Date business started
C Business code number		City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see the instructions) \$ _____

- G** Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return
(6) Technical termination - also check (1) or (2)
- H** Check accounting method: (1) Cash (2) Accrual (3) Other (specify) ► _____
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ► **27,491**
- J** Check if Schedules C and M-3 are attached

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

Income	1a Gross receipts or sales	1a 5,150,152,697	
	b Returns and allowances	1b 81,177,296	
	c Balance. Subtract line 1b from line 1a		1c 5,068,975,400
	2 Cost of goods sold (attach Form 1125-A)		2 3,086,677,980
	3 Gross profit. Subtract line 2 from line 1c		3 1,982,297,420
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)		4 66,703,016
	5 Net farm profit (loss) (attach Schedule F (Form 1040))		5 1,672,672
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		6 18,754,190
7 Other income (loss) (attach statement)		7 211,382,508	
8 Total income (loss). Combine lines 3 through 7		8 2,280,809,806	
Deductions (see the instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)		9 501,819,254
	10 Guaranteed payments to partners		10 61,787,892
	11 Repairs and maintenance		11 28,453,808
	12 Bad debts		12 14,937,166
	13 Rent		13 89,139,680
	14 Taxes and licenses		14 78,788,525
	15 Interest		15 78,054,746
	16a Depreciation (if required, attach Form 4562)	16a 213,877,306	
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b 56,258,909	16c 157,618,397
	17 Depletion (Do not deduct oil and gas depletion.)		17 1,101,106
	18 Retirement plans, etc.		18 12,795,586
	19 Employee benefit programs		19 34,742,052
	20 Other deductions (attach statement)		20 833,964,837
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20		21 1,893,203,050
22 Ordinary business income (loss). Subtract line 21 from line 8		22 387,606,756	

Sign Here

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

► _____ Date
Signature of general partner or limited liability company member manager

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11390Z

Form **1065** (2013)

Schedule B Other Information **TOTAL SCHEDULE B'S FILED 3,460,699** **TOTAL SCHEDULE B'S E-FILED 2,634,515**

1	What type of entity is filing this return? Check the applicable box:	Yes	No
563,195	a <input type="checkbox"/> Domestic general partnership		
	b <input type="checkbox"/> Domestic limited partnership 416,334		
2,285,420	c <input type="checkbox"/> Domestic limited liability company		
	d <input type="checkbox"/> Domestic limited liability partnership 133,416		
14,796	e <input type="checkbox"/> Foreign partnership		
	f <input type="checkbox"/> Other 13,417		
2	At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?	Y: 940,219	N: 2,500,329
3	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership	Y: 501,069	N: 2,952,983
b	Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership	Y: 1,890,538	N: 1,564,080
4	At the end of the tax year, did the partnership:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below	Y: 32,002	N: 3,420,223

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

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below	Y: 125,670	N: 3,314,261
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(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

5	Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details	Y: 18,220	N: 3,357,710
6	Does the partnership satisfy all four of the following conditions?		
a	The partnership's total receipts for the tax year were less than \$250,000.		
b	The partnership's total assets at the end of the tax year were less than \$1 million.		
c	Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
d	The partnership is not filing and is not required to file Schedule M-3		
	If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.	Y: 1,727,510	N: 1,729,492
7	Is this partnership a publicly traded partnership as defined in section 469(k)(2)?	Y: 1,500	N: 3,405,148
8	During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?	Y: 12,796	N: 3,304,341
9	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?	Y: 2,940	N: 3,360,296
10	At any time during calendar year 2013, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) (formerly TD F 90-22.1). If "Yes," enter the name of the foreign country.	23,941	Y: 21,611 N: 3,417,424

Schedule B Other Information

1	What type of entity is filing this return? Check the applicable box:	Yes	No
a	<input type="checkbox"/> Domestic general partnership		
b	<input type="checkbox"/> Domestic limited partnership		
c	<input type="checkbox"/> Domestic limited liability company		
d	<input type="checkbox"/> Domestic limited liability partnership		
e	<input type="checkbox"/> Foreign partnership		
f	<input type="checkbox"/> Other ▶		
2	At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?		
3	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		
b	Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		
4	At the end of the tax year, did the partnership:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below		

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

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below	Yes	No
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(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

5	Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details	Yes	No
6	Does the partnership satisfy all four of the following conditions?		
a	The partnership's total receipts for the tax year were less than \$250,000.		
b	The partnership's total assets at the end of the tax year were less than \$1 million.		
c	Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
d	The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.		
7	Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		
8	During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		
9	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
10	At any time during calendar year 2013, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) (formerly TD F 90-22.1). If "Yes," enter the name of the foreign country. ▶		

Schedule B Other Information (continued)

	Yes	No
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions Y: 77	N:	3,421,727
12a Is the partnership making, or had it previously made (and not revoked), a section 754 election? . . . Y: 190,211 See instructions for details regarding a section 754 election.	N:	3,218,844
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions	Y:	38,845
	N:	3,342,849
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions	Y:	1,287
	N:	3,374,435
13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly-owned by the partnership throughout the tax year) 4,481 <input type="checkbox"/>		
14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?	Y:	5,104
	N:	3,277,545
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶ 4,208		
16 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶ 40,089	Y:	75,769
	N:	3,352,779
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶ 11,438		
18a Did you make any payments in 2013 that would require you to file Form(s) 1099? See instructions Y: 1,092,464	N:	2,138,170
b If "Yes," did you or will you file required Form(s) 1099? Y: 1,065,945	N:	443,944
19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶ 7,974		
20 Enter the number of partners that are foreign governments under section 892. ▶ 956		

Designation of Tax Matters Partner (see instructions)

Enter below the general partner or member-manager designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶	Identifying number of TMP ▶
If the TMP is an entity, name of TMP representative ▶	Phone number of TMP ▶
Address of designated TMP ▶	

Schedule B Other Information (continued)

	Yes	No
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		
12a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.		
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		
13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly-owned by the partnership throughout the tax year) <input type="checkbox"/>		
14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶ 23		
16 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶ 344		
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶ 28		
18a 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 Form(s) 1099?		
19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶ 26		
20 Enter the number of partners that are foreign governments under section 892. ▶ 2		

Designation of Tax Matters Partner (see instructions)

Enter below the general partner or member-manager designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶	Identifying number of TMP ▶
If the TMP is an entity, name of TMP representative ▶	Phone number of TMP ▶
Address of designated TMP ▶	

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	1,984,416
	2 Net rental real estate income (loss) (attach Form 8825)	2	1,529,049
	3a Other gross rental income (loss)	3a	76,809
	b Expenses from other rental activities (attach statement)	3b	48,054
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	79,698
	4 Guaranteed payments	4	308,036
	5 Interest income	5	958,617
	6 Dividends: a Ordinary dividends	6a	262,361
	b Qualified dividends	6b	192,405
	7 Royalties	7	65,450
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	193,712
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	295,277	
b Collectibles (28%) gain (loss)	9b	24,206	
c Unrecaptured section 1250 gain (attach statement)	9c	104,001	
10 Net section 1231 gain (loss) (attach Form 4797)	10	302,620	
11 Other income (loss) (see instructions) Type ▶	11	162,565	
Deductions	12 Section 179 deduction (attach Form 4562)	12	269,107
	13a Contributions	13a	397,972
	b Investment interest expense	13b	134,005
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	40,042
d Other deductions (see instructions) Type ▶	13d	574,499	
Self-Employment	14a Net earnings (loss) from self-employment	14a	1,409,611
	b Gross farming or fishing income	14b	100,847
	c Gross nonfarm income	14c	866,738
Credits	15a Low-income housing credit (section 42(j)(5))	15a	2,267
	b Low-income housing credit (other)	15b	26,553
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	682
	d Other rental real estate credits (see instructions) Type ▶	15d	30 *
	e Other rental credits (see instructions) Type ▶	15e	87
	f Other credits (see instructions) Type ▶	15f	80,307
Foreign Transactions	16a Name of country or U.S. possession ▶		
	b Gross income from all sources	16b	[d]
	c Gross income sourced at partner level	16c	[d]
	Foreign gross income sourced at partnership level		
	d Passive category ▶ 100,764 e General category ▶ 34,174 f Other ▶	16f	5,752
	Deductions allocated and apportioned at partner level		
	g Interest expense ▶ 40,539 h Other ▶	16h	[d]
	Deductions allocated and apportioned at partnership level to foreign source income		
	i Passive category ▶ 39,275 j General category ▶ 25,908 k Other ▶	16k	3,317
l Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l	137,188	
m Reduction in taxes available for credit (attach statement)	16m	1,085	
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	1,115,638
	b Adjusted gain or loss	17b	138,141
	c Depletion (other than oil and gas)	17c	5,559
	d Oil, gas, and geothermal properties—gross income	17d	50,764
	e Oil, gas, and geothermal properties—deductions	17e	48,138
	f Other AMT items (attach statement)	17f	81,177
Other Information	18a Tax-exempt interest income	18a	91,080
	b Other tax-exempt income	18b	54,130
	c Nondeductible expenses	18c	942,910
	19a Distributions of cash and marketable securities	19a	1,403,013
	b Distributions of other property	19b	54,133
	20a Investment income	20a	1,019,161
	b Investment expenses	20b	267,169
c Other items and amounts (attach statement)			

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	387,606,756
	2 Net rental real estate income (loss) (attach Form 8825)	2	42,943,661
	3a Other gross rental income (loss)	3a 20,230,811	
	b Expenses from other rental activities (attach statement)	3b 15,817,618	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	4,413,193
	4 Guaranteed payments	4	73,586,329
	5 Interest income	5	156,987,861
	6 Dividends: a Ordinary dividends	6a	149,196,774
	b Qualified dividends	6b 78,544,123	
	7 Royalties	7	27,693,086
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	90,348,716
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	486,446,524	
b Collectibles (28%) gain (loss)	9b 1,683,938		
c Unrecaptured section 1250 gain (attach statement)	9c 34,112,017		
10 Net section 1231 gain (loss) (attach Form 4797)	10	131,909,462	
11 Other income (loss) (see instructions) Type ▶	11	278,144,975	
Deductions	12 Section 179 deduction (attach Form 4562)	12	11,518,444
	13a Contributions	13a	8,093,304
	b Investment interest expense	13b	73,567,941
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	77,927,207
d Other deductions (see instructions) Type ▶	13d	159,323,487	
Self-Employment	14a Net earnings (loss) from self-employment	14a	170,608,544
	b Gross farming or fishing income	14b	88,870,493
	c Gross nonfarm income	14c	474,683,223
Credits	15a Low-income housing credit (section 42(j)(5))	15a	739,272
	b Low-income housing credit (other)	15b	18,033,189
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	5,404,823
	d Other rental real estate credits (see instructions) Type ▶	15d	393 *
	e Other rental credits (see instructions) Type ▶	15e	154
	f Other credits (see instructions) Type ▶	15f	6,405,484
Foreign Transactions	16a Name of country or U.S. possession ▶		
	b Gross income from all sources	16b	[d]
	c Gross income sourced at partner level	16c	[d]
	d Passive category ▶ 134,450,701 e General category ▶ 223,441,621 f Other ▶	16d	5,850,403
	g Interest expense ▶ 72,537,626 h Other ▶	16g	[d]
	i Passive category ▶ 35,343,125 j General category ▶ 151,241,060 k Other ▶	16i	4,666,941
	l Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l	20,347,830
	m Reduction in taxes available for credit (attach statement)	16m	55,007
	n Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	3,142,520
	b Adjusted gain or loss	17b	-4,581,749
	c Depletion (other than oil and gas)	17c	1,950,679
	d Oil, gas, and geothermal properties—gross income	17d	99,757,463
	e Oil, gas, and geothermal properties—deductions	17e	57,911,873
	f Other AMT items (attach statement)	17f	25,113,219
Other Information	18a Tax-exempt interest income	18a	5,785,663
	b Other tax-exempt income	18b	5,127,734
	c Nondeductible expenses	18c	18,932,876
	19a Distributions of cash and marketable securities	19a	4,925,609,502
	b Distributions of other property	19b	256,096,203
	20a Investment income	20a	352,417,993
b Investment expenses	20b	91,852,980	
c Other items and amounts (attach statement)			

Analysis of Net Income (Loss)

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l					1	3,434,249
2	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other
a	General partners	147,476	699,494	67,903	192,724	13,366	77,952
b	Limited partners	243,413	1,520,749	1,042,418	461,199	40,989	419,271

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				2,272,285
2a	Trade notes and accounts receivable			378,305	
b	Less allowance for bad debts	30,947		33,739	
3	Inventories				261,525
4	U.S. government obligations				3,081
5	Tax-exempt securities		6,617		6,667
6	Other current assets (attach statement)				852,113
7a	Loans to partners (or persons related to partners)				77,580
b	Mortgage and real estate loans				40,861
8	Other investments (attach statement)				441,331
9a	Buildings and other depreciable assets			1,764,264	
b	Less accumulated depreciation			1,740,452	
10a	Depletable assets			17,397	
b	Less accumulated depletion			11,613	
11	Land (net of any amortization)				1,062,688
12a	Intangible assets (amortizable only)			803,356	
b	Less accumulated amortization			773,738	
13	Other assets (attach statement)				624,663
14	Total assets				2,534,943
Liabilities and Capital					
15	Accounts payable				490,148
16	Mortgages, notes, bonds payable in less than 1 year				329,550
17	Other current liabilities (attach statement)				1,100,986
18	All nonrecourse loans				159,074
19a	Loans from partners (or persons related to partners)				239,510
b	Mortgages, notes, bonds payable in 1 year or more				787,804
20	Other liabilities (attach statement)				423,242
21	Partners' capital accounts		2,326,302		2,539,489
22	Total liabilities and capital				2,534,943

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return
 Note. Schedule M-3 may be required instead of Schedule M-1 (see instructions).

1	Net income (loss) per books	2,442,921	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):	55,406	a	Tax-exempt interest \$	156,447
3	Guaranteed payments (other than health insurance)	197,694	7	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		a	Depreciation \$	169,449
a	Depreciation \$		8	Add lines 6 and 7	300,995
b	Travel and entertainment \$	817,402	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	2,437,744
5	Add lines 1 through 4	2,440,115			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	2,485,221	6	Distributions: a Cash	1,363,520
2	Capital contributed: a Cash	883,700	b Property	55,127	
	b Property	90,981	7	Other decreases (itemize):	
3	Net income (loss) per books	2,724,067			155,394
4	Other increases (itemize):	145,675	8	Add lines 6 and 7	1,444,955
5	Add lines 1 through 4	2,707,245	9	Balance at end of year. Subtract line 8 from line 5	2,610,250

Analysis of Net Income (Loss)

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l					1	1,478,499,124
2	Analysis by partner type:						
	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other	
a	106,193,865	77,451,359	4,574,104	123,326,434	2,097,299	4,438,205	
b	271,858,016	142,219,445	138,318,618	368,275,007	90,992,988	124,431,929	

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				1,166,969,742
2a	Trade notes and accounts receivable			777,826,685	
b	Less allowance for bad debts	19,007,353		19,825,973	
3	Inventories				313,310,248
4	U.S. government obligations				176,195,295
5	Tax-exempt securities		51,763,827		48,250,857
6	Other current assets (attach statement)				2,386,425,428
7a	Loans to partners (or persons related to partners)				73,824,730
b	Mortgage and real estate loans				84,019,097
8	Other investments (attach statement)				11,970,487,462
9a	Buildings and other depreciable assets			5,636,702,733	
b	Less accumulated depreciation			1,838,216,058	
10a	Depletable assets			302,697,788	
b	Less accumulated depletion			69,905,389	
11	Land (net of any amortization)				1,000,611,500
12a	Intangible assets (amortizable only)			935,840,649	
b	Less accumulated amortization			193,878,005	
13	Other assets (attach statement)				1,411,789,331
14	Total assets				24,163,126,120
Liabilities and Capital					
15	Accounts payable				533,473,648
16	Mortgages, notes, bonds payable in less than 1 year				306,330,841
17	Other current liabilities (attach statement)				3,216,716,115
18	All nonrecourse loans				1,224,931,576
19a	Loans from partners (or persons related to partners)				201,449,049
b	Mortgages, notes, bonds payable in 1 year or more				2,717,030,076
20	Other liabilities (attach statement)				1,640,789,556
21	Partners' capital accounts		12,346,272,635		14,322,405,258
22	Total liabilities and capital				24,163,126,120

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

Note. Schedule M-3 may be required instead of Schedule M-1 (see instructions).

1	Net income (loss) per books	161,697,313	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):	7,701,685	a	Tax-exempt interest \$	19,312,693
3	Guaranteed payments (other than health insurance)	32,657,583	7	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		a	Depreciation \$	15,168,097
a	Depreciation \$		8	Add lines 6 and 7	34,480,790
b	Travel and entertainment \$	15,232,687	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	182,808,478
5	Add lines 1 through 4	217,289,268			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	12,822,524,898	6	Distributions: a Cash	5,048,902,984
2	Capital contributed: a Cash	4,325,595,921	b	Property	273,743,675
	b Property	315,390,365	7	Other decreases (itemize):	
3	Net income (loss) per books	2,070,229,056			613,479,075
4	Other increases (itemize):	673,743,384	8	Add lines 6 and 7	5,936,125,733
5	Add lines 1 through 4	20,207,483,624	9	Balance at end of year. Subtract line 8 from line 5	14,271,357,892

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

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

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

OMB No. 1545-0099

▶ Attach to Form 1065. See instructions on back.

Name of partnership	Employer identification number (EIN)
---------------------	--------------------------------------

Part I Entities Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 3a)

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

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

Part II Individuals or Estates Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 3b)

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

**SCHEDULE C
 (Form 1065)**

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

Additional Information for Schedule M-3 Filers

OMB No. 1545-0099

▶ **Attach to Form 1065. See separate instructions.**

Name of partnership		Employer identification number	
Total Schedule C's Filed 296,307		Total Schedule C's E-Filed 227,444	
		Yes	No
1	At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?	823	287,612
2	Do the amounts reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in such partnership or its ratio for sharing other items of such partnership?	6,836	281,356
3	At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)?	178	288,192
4	At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)?	306	288,060
5	At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle	370	288,007
6	At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes?	1,612	286,753

For Paperwork Reduction Act Notice, see the Instructions for Form 1065. Cat. No. 49945S Schedule C (Form 1065) (Rev. 12-2011)

**SCHEDULE C
 (Form 1065)**

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

Additional Information for Schedule M-3 Filers

OMB No. 1545-0099

▶ **Attach to Form 1065. See separate instructions.**

Name of partnership	Employer identification number																
<p>1 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?</p> <p>2 Do the amounts reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in such partnership or its ratio for sharing other items of such partnership?</p> <p>3 At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)?</p> <p>4 At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)?</p> <p>5 At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle</p> <p>6 At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes?</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Yes</th> <th style="width: 50%;">No</th> </tr> </thead> <tbody> <tr><td style="background-color: #cccccc;"></td><td style="background-color: #cccccc;"></td></tr> </tbody> </table>	Yes	No														
Yes	No																

No money amounts are present on this form.

**SCHEDULE D
(Form 1065)**

Capital Gains and Losses

OMB No. 1545-0099

2013

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1065 or Form 8865.**
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**
▶ **Information about Schedule D (Form 1065) and its separate instructions is at www.irs.gov/form1065.**

Name of partnership

Employer identification number

Total Schedule D's Filed 325,256 Total Schedule D's E-Filed 241,881

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				26,572
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				80,139
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				50,432
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				40,485
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	1,889
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	292*
6 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts			6	72,573
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11			7	194,959

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				32,769
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				69,622
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				100,783
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				73,725
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	12,606
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	171
13 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts			13	111,511
14 Capital gain distributions (see instructions)			14	87,720
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11			15	294,594

**SCHEDULE D
(Form 1065)**

Capital Gains and Losses

OMB No. 1545-0099

2013

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1065 or Form 8865.**
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**
▶ **Information about Schedule D (Form 1065) and its separate instructions is at www.irs.gov/form1065.**

Name of partnership

Employer identification number

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				212,974
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				3,390,304
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				6,508,996
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				70,005,724
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4 858,660
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5 52,786 *
6 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts				6 45,877,154
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11				7 127,071,001

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				965,366
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				13,899,965
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				54,227,101
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				199,197,633
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37				11 24,734,997
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				12 161,765
13 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts				13 223,131,422
14 Capital gain distributions (see instructions)				14 8,239,455
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11				15 525,682,064

Total Schedule F's Filed 107,698

Total Schedule F's E-Filed

83,130

**SCHEDULE F
(Form 1040)**

Profit or Loss From Farming

OMB No. 1545-0074

2013

Attachment
Sequence No. 14

Department of the Treasury
Internal Revenue Service (99)

▶ 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.

Name of proprietor

Social security number (SSN)

A Principal crop or activity	B Enter code from Part IV	C Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	D Employer ID number (EIN), (see instr)
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E Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on passive losses	<input type="checkbox"/> Yes	<input type="checkbox"/> No
F Did you make any payments in 2013 that would require you to file Form(s) 1099 (see instructions)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
G If "Yes," did you or will you file required Forms 1099?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

1a Sales of livestock and other resale items (see instructions)	1a			
b Cost or other basis of livestock or other items reported on line 1a	1b			
c Subtract line 1b from line 1a				1c
2 Sales of livestock, produce, grains, and other products you raised				2
3a Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a		4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election				5a
b CCC loans forfeited	5b		5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions)				
a Amount received in 2013	6a		6b Taxable amount	6b
c If election to defer to 2014 is attached, check here <input type="checkbox"/>			6d Amount deferred from 2012	6d
7 Custom hire (machine work) income				7
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				8
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)				9 104,708

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

10 Car and truck expenses (see instructions). Also attach Form 4562	10			
11 Chemicals	11			
12 Conservation expenses (see instructions)	12			
13 Custom hire (machine work)	13			
14 Depreciation and section 179 expense (see instructions)	14	87,585		
15 Employee benefit programs other than on line 23	15			
16 Feed	16			
17 Fertilizers and lime	17			
18 Freight and trucking	18			
19 Gasoline, fuel, and oil	19			
20 Insurance (other than health)	20			
21 Interest:				
a Mortgage (paid to banks, etc.)	21a	16,363		
b Other	21b	42,054		
22 Labor hired (less employment credits)	22			
23 Pension and profit-sharing plans	23			
24 Rent or lease (see instructions):				
a Vehicles, machinery, equipment	24a			
b Other (land, animals, etc.)	24b			
25 Repairs and maintenance	25			
26 Seeds and plants	26			
27 Storage and warehousing	27			
28 Supplies	28			
29 Taxes	29			
30 Utilities	30			
31 Veterinary, breeding, and medicine	31			
32 Other expenses (specify):				
a -----	32a			
b -----	32b			
c -----	32c			
d -----	32d			
e -----	32e			
f -----	32f			

33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33			107,452
34 Net farm profit or (loss). Subtract line 33 from line 9	34			

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

35 Did you receive an applicable subsidy in 2013? (see instructions)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
36 Check the box that describes your investment in this activity and see instructions for where to report your loss.		
a <input type="checkbox"/> All investment is at risk.	b <input type="checkbox"/> Some investment is not at risk.	

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

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

OMB No. 1545-0074

2013

Attachment
Sequence No. **14**

Name of proprietor

Social security number (SSN)

A Principal crop or activity	B Enter code from Part IV	C Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	D Employer ID number (EIN), (see instr)
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E Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on passive losses Yes No

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

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

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

1a Sales of livestock and other resale items (see instructions)	1a			
b Cost or other basis of livestock or other items reported on line 1a	1b			
c Subtract line 1b from line 1a			1c	
2 Sales of livestock, produce, grains, and other products you raised			2	
3a Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a		4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election			5a	
b CCC loans forfeited	5b		5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions)				
a Amount received in 2013	6a		6b Taxable amount	6b
c If election to defer to 2014 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2012	6d	
7 Custom hire (machine work) income			7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			8	
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)			9	100,058,038

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

10 Car and truck expenses (see instructions). Also attach Form 4562	10			
11 Chemicals	11			
12 Conservation expenses (see instructions)	12			
13 Custom hire (machine work)	13			
14 Depreciation and section 179 expense (see instructions)	14	6,166,567		
15 Employee benefit programs other than on line 23	15			
16 Feed	16			
17 Fertilizers and lime	17			
18 Freight and trucking	18			
19 Gasoline, fuel, and oil	19			
20 Insurance (other than health)	20			
21 Interest:				
a Mortgage (paid to banks, etc.)	21a	817,145		
b Other	21b	2,004,655		
22 Labor hired (less employment credits)	22			
23 Pension and profit-sharing plans	23			
24 Rent or lease (see instructions):				
a Vehicles, machinery, equipment	24a			
b Other (land, animals, etc.)	24b			
25 Repairs and maintenance	25			
26 Seeds and plants	26			
27 Storage and warehousing	27			
28 Supplies	28			
29 Taxes	29			
30 Utilities	30			
31 Veterinary, breeding, and medicine	31			
32 Other expenses (specify):				
a -----	32a			
b -----	32b			
c -----	32c			
d -----	32d			
e -----	32e			
f -----	32f			
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33			98,482,284
34 Net farm profit or (loss). Subtract line 33 from line 9	34			

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

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

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

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2013

**SCHEDULE M-3
(Form 1065)**

**Net Income (Loss) Reconciliation
for Certain Partnerships**

OMB No. 1545-0099

2013

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1065 or Form 1065-B.

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

Name of partnership	Total Schedule M-3's Filed	291,711	Total Schedule M-3's E- Filed	225,552	Employer identification number
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This Schedule M-3 is being filed because (check all that apply):

- 153,660 **A** The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- 194,926 **B** The amount of the partnership's adjusted total assets for the tax year is equal to \$10 million or more. If box B is checked, enter the amount of adjusted total assets for the tax year 194,741.
- 21,327 **C** The amount of total receipts for the tax year is equal to \$35 million or more. If box C is checked, enter the total receipts for the tax year 21,317.
- 120,627 **D** An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50 percent or more in the partnership's capital, profit, or loss, on any day during the tax year of the partnership.

Name of Reportable Entity Partner	Identifying Number	Maximum Percentage Owned or Deemed Owned
<u>120,883</u>	<u>120,921</u>	<u>119,486</u>
<u>21,790</u>	<u>21,790</u>	<u>21,726</u>

17,407 **E** Voluntary Filer.

Part I Financial Information and Net Income (Loss) Reconciliation

1a Did the partnership file SEC Form 10-K for its income statement period ending with or within this tax year?

987 **Yes.** Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.

281,218 **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

b Did the partnership prepare a certified audited non-tax-basis income statement for that period?

76,511 **Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.

203,789 **No.** Go to line 1c.

c Did the partnership prepare a non-tax-basis income statement for that period?

82,959 **Yes.** Complete lines 2 through 11 with respect to that income statement.

121,960 **No.** Skip lines 2 through 3b and enter the partnership's net income (loss) per its books and records on line 4a.

2 Enter the income statement period: Beginning / / 169,634 Ending / / 169,640

3a Has the partnership's income statement been restated for the income statement period on line 2?

66 **Yes.** (If "Yes," attach a statement and the amount of each item restated.)

169,873 **No.**

b Has the partnership's income statement been restated for any of the five income statement periods preceding the period on line 2?

1,523 **Yes.** (If "Yes," attach a statement and the amount of each item restated.)

168,422 **No.**

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1

4a 286,063

b Indicate accounting standard used for line 4a (see instructions):

148,637 **1** GAAP 1,558 **2** IFRS 7,533 **3** 704(b)

77,836 **4** Tax-basis 12,549 **5** Other: (Specify) ▶ 12,350

5a Net income from nonincludible foreign entities (attach statement)

5a (995)

b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)

5b 700

6a Net income from nonincludible U.S. entities (attach statement)

6a (3,141)

b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)

6b 1,960

7a Net income (loss) of other foreign disregarded entities (attach statement)

7a 140

b Net income (loss) of other U.S. disregarded entities (attach statement)

7b 292

8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)

8 1,235

9 Adjustment to reconcile income statement period to tax year (attach statement)

9 5,427

10 Other adjustments to reconcile to amount on line 11 (attach statement)

10 2,464

11 **Net income (loss) per income statement of the partnership.** Combine lines 4a through 10

11 286,242

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

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

	Total Assets	Total Liabilities
a Included on Part I, line 4	<u>268,180</u>	<u>238,327</u>
b Removed on Part I, line 5	<u>1,204</u>	<u>1,129</u>
c Removed on Part I, line 6	<u>3,702</u>	<u>3,563</u>
d Included on Part I, line 7	<u>287</u>	<u>297</u>

**SCHEDULE M-3
(Form 1065)**

**Net Income (Loss) Reconciliation
for Certain Partnerships**

OMB No. 1545-0099

2013

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1065 or Form 1065-B.

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

Name of partnership

Employer identification number

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

- A** The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- B** The amount of the partnership's adjusted total assets for the tax year is equal to \$10 million or more. If box B is checked, enter the amount of adjusted total assets for the tax year 28,922,254,502.
- C** The amount of total receipts for the tax year is equal to \$35 million or more. If box C is checked, enter the total receipts for the tax year 5,632,800,890.
- D** An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50 percent or more in the partnership's capital, profit, or loss, on any day during the tax year of the partnership.

Name of Reportable Entity Partner	Identifying Number	Maximum Percentage Owned or Deemed Owned

E Voluntary Filer.

Part I Financial Information and Net Income (Loss) Reconciliation

- 1a** Did the partnership file SEC Form 10-K for its income statement period ending with or within this tax year?
 - Yes.** Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.
 - No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the partnership prepare a certified audited non-tax-basis income statement for that period?
 - Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.
 - No.** Go to line 1c.
- c** Did the partnership prepare a non-tax-basis income statement for that period?
 - Yes.** Complete lines 2 through 11 with respect to that income statement.
 - No.** Skip lines 2 through 3b and enter the partnership's net income (loss) per its books and records on line 4a.
- 2** Enter the income statement period: Beginning / / Ending / /
- 3a** Has the partnership's income statement been restated for the income statement period on line 2?
 - Yes.** (If "Yes," attach a statement and the amount of each item restated.)
 - No.**
- b** Has the partnership's income statement been restated for any of the five income statement periods preceding the period on line 2?
 - Yes.** (If "Yes," attach a statement and the amount of each item restated.)
 - No.**

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a <u>2,157,084,681</u>
b Indicate accounting standard used for line 4a (see instructions):	
1 <input type="checkbox"/> GAAP 2 <input type="checkbox"/> IFRS 3 <input type="checkbox"/> 704(b)	
4 <input type="checkbox"/> Tax-basis 5 <input type="checkbox"/> Other: (Specify) ▶ _____	
5a Net income from nonincludible foreign entities (attach statement)	5a (<u>52,434,556</u>)
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b <u>4,426,649</u>
6a Net income from nonincludible U.S. entities (attach statement)	6a (<u>177,564,714</u>)
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b <u>25,057,200</u>
7a Net income (loss) of other foreign disregarded entities (attach statement)	7a <u>846,942</u>
b Net income (loss) of other U.S. disregarded entities (attach statement)	7b <u>4,962,957</u>
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8 <u>10,128,837</u>
9 Adjustment to reconcile income statement period to tax year (attach statement)	9 <u>775,201</u>
10 Other adjustments to reconcile to amount on line 11 (attach statement)	10 <u>-25,601,848</u>
11 Net income (loss) per income statement of the partnership. Combine lines 4a through 10	11 <u>1,950,242,421</u>

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

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

	Total Assets	Total Liabilities
a Included on Part I, line 4	<u>22,744,696,984</u>	<u>8,933,601,018</u>
b Removed on Part I, line 5	<u>305,705,421</u>	<u>79,989,433</u>
c Removed on Part I, line 6	<u>1,343,894,894</u>	<u>549,805,558</u>
d Included on Part I, line 7	<u>97,049,511</u>	<u>68,509,446</u>

Name of partnership	Employer identification number
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Part II Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Income (Loss) Items				
(Attach statements for lines 1 through 9)				
1 Income (loss) from equity method foreign corporations	698	567	134	
2 Gross foreign dividends not previously taxed	5,243	2,067	676	5,633
3 Subpart F, QEF, and similar income inclusions		2,366	443	2,741
4 Gross foreign distributions previously taxed	184	172	11	
5 Income (loss) from equity method U.S. corporations	1,687	1,372	318	
6 U.S. dividends	32,160	7,633	6,148	32,535
7 Income (loss) from U.S. partnerships	79,494	47,718	47,021	88,163
8 Income (loss) from foreign partnerships	9,914	10,548	3,239	12,497
9 Income (loss) from other pass-through entities	4,962	2,828	1,649	5,509
10 Items relating to reportable transactions (attach statement)	694	432	137	1,071
11 Interest income (attach Form 8916-A)	145,769	8,158	15,634	143,280
12 Total accrual to cash adjustment	3,072	4,369	63*	3,347
13 Hedging transactions	1,332	1,146	39	659
14 Mark-to-market income (loss)	4,760	4,083	110	1,338
15 Cost of goods sold (attach Form 8916-A)	(33,246)	12,331	2,352	(30,827)
16 Sale versus lease (for sellers and/or lessors)	18	46	0	44
17 Section 481(a) adjustments		2,273	173	2,439
18 Unearned/deferred revenue	8,499	16,098	414	13,896
19 Income recognition from long-term contracts	544	452	33	563
20 Original issue discount and other imputed interest	595	593	91	919
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	71,403	66,032	5,875	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		30,216	4,628	34,103
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		15,371	2,522	17,560
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		20,295	1,391	21,577
e Abandonment losses		1,097	170	1,225
f Worthless stock losses (attach statement)		549	229	777
g Other gain/loss on disposition of assets other than inventory		20,343	1,373	21,554
22 Other income (loss) items with differences (attach statement)	59,452	56,920	12,835	40,843
23 Total income (loss) items. Combine lines 1 through 22	232,084	136,529	73,571	235,481
24 Total expense/deduction items. (from Part III, line 31) (see instructions)	216,107	123,600	92,850	214,747
25 Other items with no differences	247,936			248,144
26 Reconciliation totals. Combine lines 23 through 25	288,082	179,013	136,674	290,028

Note. Line 26, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1065, Analysis of Net Income (Loss), line 1.

Name of partnership

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
(Attach statements for lines 1 through 9)				
1 Income (loss) from equity method foreign corporations	6,400,960	-5,483,064	-912,449	
2 Gross foreign dividends not previously taxed	32,275,939	2,211,755	2,731,654	37,219,530
3 Subpart F, QEF, and similar income inclusions		13,543,348	3,086,195	16,629,195
4 Gross foreign distributions previously taxed	519,946	-339,330	-172,646	
5 Income (loss) from equity method U.S. corporations	9,641,353	-7,936,422	-1,739,052	
6 U.S. dividends	56,574,469	817,491	-2,095,800	55,296,233
7 Income (loss) from U.S. partnerships	399,740,521	-104,746,777	8,082,115	302,713,920
8 Income (loss) from foreign partnerships	178,829,189	-41,126,466	439,052	138,032,704
9 Income (loss) from other pass-through entities	26,883,744	-1,836,129	2,850	25,091,010
10 Items relating to reportable transactions (attach statement)	-14,052,348	-7,896,088	-532,127	-22,441,138
11 Interest income (attach Form 8916-A)	129,306,254	-818,225	-4,403,420	124,049,833
12 Total accrual to cash adjustment	22,128,948	-2,785,627	-37,185*	19,355,273
13 Hedging transactions	1,510,686	-1,826,474	-36,755	-354,601
14 Mark-to-market income (loss)	53,224,575	-21,816,761	957,511	33,010,955
15 Cost of goods sold (attach Form 8916-A)	(2,590,905,511)	1,062,658	-470,842	(2,589,869,012)
16 Sale versus lease (for sellers and/or lessors)	745,851	509,789	0	1,256,265
17 Section 481(a) adjustments		-1,271,893	4,043	-1,268,329
18 Unearned/deferred revenue	29,157,820	-874,655	-163,277	28,117,525
19 Income recognition from long-term contracts	43,490,797	439,693	777	43,931,267
20 Original issue discount and other imputed interest	3,167,207	405,998	798	3,574,002
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	555,234,552	-508,002,363	-42,119,860	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		508,200,795	47,362,521	560,768,195
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-183,488,553	-16,249,208	-200,239,079
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		45,875,789	1,769,082	47,730,424
e Abandonment losses		-1,605,324	-54,217	-1,659,999
f Worthless stock losses (attach statement)		-3,646,065	-936,047	-4,582,112
g Other gain/loss on disposition of assets other than inventory		44,157,270	-947,841	43,272,109
22 Other income (loss) items with differences (attach statement)	896,902,171	-355,994,725	-7,758,967	533,110,802
23 Total income (loss) items. Combine lines 1 through 22	-159,228,770	-634,374,909	-14,193,150	-807,364,104
24 Total expense/deduction items. (from Part III, line 31) (see instructions)	-964,875,796	-58,971,495	37,190,271	-986,508,001
25 Other items with no differences	3,058,650,059			3,058,576,018
26 Reconciliation totals. Combine lines 23 through 25	1,950,553,374	-693,337,374	22,987,143	1,279,246,616

Note. Line 26, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1065, Analysis of Net Income (Loss), line 1.

Name of partnership

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return—Expense/Deduction Items

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 State and local current income tax expense	33,062	3,451	822	32,942
2 State and local deferred income tax expense	652	582	120	94
3 Foreign current income tax expense (other than foreign withholding taxes)	11,971	1,286	584	12,908
4 Foreign deferred income tax expense	276	186	84	28
5 Equity-based compensation	1,004	844	366	619
6 Meals and entertainment	56,701	582	58,569	57,058
7 Fines and penalties	11,004	551	10,778	629
8 Judgments, damages, awards, and similar costs	175	65	7*	153
9 Guaranteed payments	18,613	1,116	18,225	6,520
10 Pension and profit-sharing	12,200	1,108	232	12,283
11 Other post-retirement benefits	914	234	92	937
12 Deferred compensation	1,637	1,696	53	1,456
13 Charitable contribution of cash and tangible property	31,560	909	1,859	31,661
14 Charitable contribution of intangible property	232	10*	34	237
15 Organizational expenses as per Regulations section 1.709-2(a)	4,535	7,545	228	7,388
16 Syndication expenses as per Regulations section 1.709-2(b)	600	155	464	37 *
17 Current year acquisition/reorganization investment banking fees	101	72	39	57
18 Current year acquisition/reorganization legal and accounting fees	763	520	119	492
19 Amortization/impairment of goodwill	2,186	4,752	1,040	6,029
20 Amortization of acquisition, reorganization, and start-up costs	6,536	9,590	340	12,630
21 Other amortization or impairment write-offs	94,291	40,764	889	100,188
22 Reserved				
23a Depletion—Oil & Gas	3,059	1,521	2,056	
b Depletion—Other than Oil & Gas	136	159	68	210
24 Intangible drilling & development costs	1,958	714	59	2,658
25 Depreciation	144,994	83,467	1,915	149,300
26 Bad debt expense	35,938	20,768	136	34,278
27 Interest expense (attach Form 8916-A)	136,578	14,445	1,358	135,491
28 Purchase versus lease (for purchasers and/ or lessees)	80	74	17*	123
29 Research and development costs	568	166	279	810
30 Other expense/deduction items with differences (attach statement)	75,842	58,236	36,335	59,101
31 Total expense/deduction items. Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	216,260	123,613	92,859	214,893

Name of partnership	Employer identification number
---------------------	--------------------------------

Part III Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return—Expense/Deduction Items

	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 State and local current income tax expense	2,485,145	77,202	-189,930	2,372,477
2 State and local deferred income tax expense	109,445	-5,877	-101,342	1,508
3 Foreign current income tax expense (other than foreign withholding taxes)	12,064,486	404,836	755,121	13,228,783
4 Foreign deferred income tax expense	283,746	96,705	-312,058	66,612
5 Equity-based compensation	5,023,464	-618,976	-762,412	3,642,075
6 Meals and entertainment	5,122,567	-9,197	-2,253,043	2,898,233
7 Fines and penalties	262,205	-36,900	-205,507	20,446
8 Judgments, damages, awards, and similar costs	527,202	198,580	-16,223*	741,559
9 Guaranteed payments	25,138,684	-410,161	-26,034,144	-1,100,462
10 Pension and profit-sharing	9,225,819	243,323	1,100,252	10,391,084
11 Other post-retirement benefits	2,717,493	-1,021,824	313,857	2,009,593
12 Deferred compensation	11,237,703	-1,406,517	61,059	9,891,769
13 Charitable contribution of cash and tangible property	2,298,496	57,135	164,743	2,520,373
14 Charitable contribution of intangible property	164,005	3,836*	67,712	235,553
15 Organizational expenses as per Regulations section 1.709-2(a)	721,259	-574,583	-25,256	122,136
16 Syndication expenses as per Regulations section 1.709-2(b)	260,175	-43,877	-490,214	-273,916 *
17 Current year acquisition/reorganization investment banking fees	151,771	-30,974	-42,684	78,113
18 Current year acquisition/reorganization legal and accounting fees	815,977	-405,710	-102,496	308,018
19 Amortization/impairment of goodwill	5,430,082	4,483,432	-624,157	9,273,551
20 Amortization of acquisition, reorganization, and start-up costs	1,732,966	313,445	-9,792	2,038,624
21 Other amortization or impairment write-offs	39,093,587	-1,124,674	-990,623	36,979,299
22 Reserved				
23a Depletion—Oil & Gas	9,159,024	-7,761,901	-1,432,751	
b Depletion—Other than Oil & Gas	866,283	-321,654	846,006	1,339,596
24 Intangible drilling & development costs	20,745,730	27,295,949	686,306	48,727,985
25 Depreciation	172,795,701	49,599,601	179,001	222,422,257
26 Bad debt expense	15,731,826	-1,837,655	-18,894	13,887,012
27 Interest expense (attach Form 8916-A)	185,369,770	-2,230,451	-1,996,168	180,989,926
28 Purchase versus lease (for purchasers and/ or lessees)	5,035	381,259	16,498*	402,792
29 Research and development costs	4,003,400	1,961,450	57,809	6,022,610
30 Other expense/deduction items with differences (attach statement)	427,299,086	-8,319,742	-4,330,080	414,824,031
31 Total expense/deduction items. Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	960,836,770	58,956,285	-35,690,265	984,070,049

Form **1125-A**

Cost of Goods Sold

OMB No. 1545-2225

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

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

Name				Employer identification number	
TOTAL FORM 1125-A'S FILED		707,979	TOTAL FORM 1125-A'S E-FILED		521,732
1	Inventory at beginning of year		1	312,051	
2	Purchases		2	528,587	
3	Cost of labor		3	115,010	
4	Additional section 263A costs (attach schedule)		4	29,543	
5	Other costs (attach schedule)		5	311,804	
6	Total. Add lines 1 through 5		6	707,979	
7	Inventory at end of year		7	316,710	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)		8		

9a Check all methods used for valuing closing inventory:

299,748 (i) Cost

90,596 (ii) Lower of cost or market

6,325 (iii) Other (Specify method used and attach explanation.) ▶ **6,057**

b Check if there was a writedown of subnormal goods **340** ▶

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) **195** ▶

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** **1,399**

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)? Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation **37,002** **459,314**
 Yes No

546 **376,886**

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

General Instructions

Purpose of Form

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

Who Must File

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

Inventories

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

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

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

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

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

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

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

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

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

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

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

Form **1125-A**

Cost of Goods Sold

OMB No. 1545-2225

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

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

Name		Employer identification number	
1	Inventory at beginning of year	1	267,727,307
2	Purchases	2	2,256,721,854
3	Cost of labor	3	137,000,237
4	Additional section 263A costs (attach schedule)	4	15,959,197
5	Other costs (attach schedule)	5	696,943,112
6	Total. Add lines 1 through 5	6	3,374,351,707
7	Inventory at end of year	7	287,673,727
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	
9a Check all methods used for valuing closing inventory:			
(i) <input type="checkbox"/> Cost			
(ii) <input type="checkbox"/> Lower of cost or market			
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶			
b	Check if there was a writedown of subnormal goods	▶ <input type="checkbox"/>	
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	▶ <input type="checkbox"/>	
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d	33,710,002
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

General Instructions

Purpose of Form

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

Who Must File

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

Inventories

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

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

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

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

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

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

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

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

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

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

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2013
Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

TOTAL FORM 4562'S FILED 1,533,534

TOTAL FORM 4562'S E-FILED 1,173,212

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	297,780
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	19,101
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	272,790
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	45,606
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	269,246
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	394,320
15	Property subject to section 168(f)(1) election	15	382
16	Other depreciation (including ACRS)	16	208,057

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	1,028,243
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		2,780 ▶ <input type="checkbox"/>

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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		24,105				24,123
b 5-year property		349,647			0	349,792
c 7-year property		275,769			0	276,011
d 10-year property		34,387				34,396
e 15-year property		156,730				156,753
f 20-year property		11,803				11,805
g 25-year property		1,994				1,995
h Residential rental property		163,158				163,248
i Nonresidential real property		158,342				163,423

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

20a Class life		7,285				7,309
b 12-year		380				381
c 40-year		4,240				4,244

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	194,275
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,348,097
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	282

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2013
Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

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	26,397,606
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	463,226
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	12,113,787
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	1,323,124
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	11,484,763
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	83,771,469
15	Property subject to section 168(f)(1) election	15	622,357
16	Other depreciation (including ACRS)	16	17,034,200

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	157,616,987
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		4,628,749				1,182,513
b 5-year property		64,777,513			0	9,555,525
c 7-year property		61,610,447			0	7,295,218
d 10-year property		4,638,383				370,780
e 15-year property		45,723,667				1,888,800
f 20-year property		7,273,772				176,816
g 25-year property		231,588				14,644
h Residential rental property		129,141,157				2,354,840
i Nonresidential real property		156,013,444				1,902,438

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

20a Class life		25,504,171				978,020
b 12-year		2,343,288				76,320
c 40-year		58,216,166				637,028

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	2,223,446
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	287,881,066
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	760,854

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No					
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							25	35,520	
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
30 Total business/investment miles driven during the year (do not include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												

Line 42 Amortization of Costs, by Section

35 Was the vehicle used primarily by a more than 5% owner or related person?	59e-Optional Write-Off	16*				
36 Is another vehicle available for personal use by employees who are not commuting, by your owners	167h-Geological & Geophysical Exp	245				
	169-Pollution Control Facilities	[d]				
	174-Research and Experimental Procedures	110				
	178-Cost of Acquiring a Lease	30,813				
	194-Qualified Forestation and Reforestation Costs	534				
	195-Business Start-Up Expenditures	16,075				
	197-Various Intangibles	39,836				
	171-Taxable Bond Premium	380*				
	248-Corporate Organizational Exp	774				
	709-Organizational Expenditures	13,463				
	1400L-Qual. Revitalization/Renewal Exp.	0				
	Other	110,922				

Section C—Questions

Answer these questions to determine if you are more than 5% owners or related persons (including your spouse).

37 Do you maintain a written policy stating that the vehicles are for business use only by employees who are not commuting, by your owners	Yes	No
38 Do you maintain a written policy stating that the vehicles are for business use only by employees who are not commuting, by your owners		
39 Do you treat all use of vehicles by employees as business use		
40 Do you provide more than five vehicles to employees who are not commuting, by your owners		
41 Do you meet the requirements concerning the use of vehicles		

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions):					190,257
43 Amortization of costs that began before your 2013 tax year					43 393,850
44 Total. Add amounts in column (f). See the instructions for where to report					44 498,163

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							25	714,317
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B—Information on Use of Vehicles

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

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

Line 42 Amortization of Costs, by Section

59e-Optional Write-Off	69,440 *
167h-Geological & Geophysical Exp	79,385
169-Pollution Control Facilities	[d]
174-Research and Experimental Procedures	312,761
178-Cost of Acquiring a Lease	373,120
194-Qualified Forestation and Reforestation Costs	1,405
195-Business Start-Up Expenditures	123,942
197-Various Intangibles	1,935,293
171-Taxable Bond Premium	3,270 *
248-Corporate Organizational Exp	3,745
709-Organizational Expenditures	51,629
1400L-Qual. Revitalization/Renewal Exp.	0
Other	2,371,463

Section C—Questions

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

	Yes	No
37 Do you maintain a written policy stating that you do not lease or rent vehicles to your employees?		
38 Do you maintain a written policy stating that you do not lease or rent vehicles to your employees? See the instructions for more information		
39 Do you treat all use of vehicles by employees as business use?		
40 Do you provide more than five vehicles to your employees, and retain the information about the vehicles?		
41 Do you meet the requirements concerning the use of vehicles by employees?		

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions):					5,325,751
43 Amortization of costs that began before your 2013 tax year					43 46,848,493
44 Total. Add amounts in column (f). See the instructions for where to report					44 52,174,244

TOTAL FORM 4797'S FILED

382,783

TOTAL FORM 4797'S E-FILED

292,893

Form **4797**

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

OMB No. 1545-0184

2013

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

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

Attachment
Sequence No. **27**

Name(s) shown on return Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2013 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1** **35,152**

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

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
						gain	91,757
						loss	141,812

3 Gain, if any, from Form 4684, line 39	3	0
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	23,344
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	379
6 Gain, if any, from line 32, from other than casualty or theft.	6	73,760
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	297,676

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

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

8 Nonrecaptured net section 1231 losses from prior years (see instructions)	8	0
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)	9	0

Part II Ordinary Gains and Losses (see instructions)

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

	gain	47,917
	loss	39,594

11 Loss, if any, from line 7	11	(25)*
12 Gain, if any, from line 7 or amount from line 8, if applicable	12	5*
13 Gain, if any, from line 31	13	90,675
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14	294
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15	180
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16	1,071
17 Combine lines 10 through 16	17	157,201

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

- a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions
- b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14

18a	
18b	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2013)

Form **4797**

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

OMB No. 1545-0184

2013

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

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

Attachment
Sequence No. **27**

Name(s) shown on return		Identifying number	
1 Enter the gross proceeds from sales or exchanges reported to you for 2013 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)		1	29,019,411

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

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)	
						gain	53,542,240	
						loss	22,595,221	
3	Gain, if any, from Form 4684, line 39						3	0
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4	9,110,537
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5	1,942,811
6	Gain, if any, from line 32, from other than casualty or theft						6	74,814,259
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7	132,423,545
<p>Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.</p> <p>Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.</p>								
8	Nonrecaptured net section 1231 losses from prior years (see instructions)						8	0
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)						9	0

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):								
						gain	114,556,520	
						loss	17,430,042	
11	Loss, if any, from line 7						11	(408)*
12	Gain, if any, from line 7 or amount from line 8, if applicable						12	79*
13	Gain, if any, from line 31						13	15,588,474
14	Net gain or (loss) from Form 4684, lines 31 and 38a						14	15,918
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						15	645,570
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824						16	64,526
17	Combine lines 10 through 16						17	113,719,801
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:								
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions						18a		
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						18b		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2013)

Form **5884**

Work Opportunity Credit

OMB No. 1545-0219

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

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

2013
Attachment
Sequence No. **77**

Name(s) shown on return

TOTAL FORM 5884'S FILED 11,465 TOTAL FORM 5884'S E-FILED 8,321

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
	a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ <u>3,793</u> × 25% (.25)	1a	
	b Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>4,504</u> × 40% (.40)	1b	
	c Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>701</u> × 50% (.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	5,030
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	6,570
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4b	4	11,465
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b	6	

General Instructions

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

Future Developments

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

What's New

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

Purpose of Form

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

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

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

How To Claim the Credit

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

Form **5884**

Work Opportunity Credit

OMB No. 1545-0219

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

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

2013
Attachment
Sequence No. **77**

Name(s) shown on return

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
	a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . \$ <u>73,035</u> × 25% (.25)	1a	
	b Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>351,121</u> × 40% (.40)	1b	
	c Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>11,338</u> × 50% (.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	164,763
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	78,152
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4b	4	242,924
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b	6	

General Instructions

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

Future Developments

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

What's New

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

Purpose of Form

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

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

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

How To Claim the Credit

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

Form **6765**

Credit for Increasing Research Activities

OMB No. 1545-0619

2013

Attachment
Sequence No. **81**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

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

Name(s) shown on return

Identifying number

TOTAL FORM 6765'S FILED 17,237 TOTAL FORM 6765'S E-FILED 14,327

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

1	Certain amounts paid or incurred to energy consortia (see instructions)		1	0
2	Basic research payments to qualified organizations (see instructions)	2	[d]	
3	Qualified organization base period amount	3	11*	
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	[d]
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	2,091	
6	Cost of supplies	6	1,585	
7	Rental or lease costs of computers (see instructions)	7	15*	
8	Enter the applicable percentage of contract research expenses (see instructions)	8	1,582	
9	Total qualified research expenses. Add lines 5 through 8	9	2,513	
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	2,263 %	
11	Enter average annual gross receipts (see instructions)	11	1,614	
12	Multiply line 11 by the percentage on line 10	12	1,577	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	2,409	
14	Multiply line 9 by 50% (.50)	14	2,513	
15	Enter the smaller of line 13 or line 14		15	2,409
16	Add lines 1, 4, and 15		16	2,409
17	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached		17	2,392

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	18	7*
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	2,557*
20	Qualified organization base period amount (see the line 3 instructions)	20	[d]
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	2,557*
22	Add lines 18 and 21	22	2,564*
23	Multiply line 22 by 20% (.20)	23	2,560*
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	2,023
25	Cost of supplies	25	1,004
26	Rental or lease costs of computers (see the line 7 instructions)	26	13*
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	1,361
28	Total qualified research expenses. Add lines 24 through 27	28	2,108
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29	1,890
30	Divide line 29 by 6.0	30	1,729
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	1,708
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)	32	2,085

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13700H

Form **6765** (2013)

Form **6765**

Credit for Increasing Research Activities

OMB No. 1545-0619

2013

Attachment
Sequence No. **81**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

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

Name(s) shown on return

Identifying number

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

1	Certain amounts paid or incurred to energy consortia (see instructions)		1	0
2	Basic research payments to qualified organizations (see instructions)	2	[d]	
3	Qualified organization base period amount	3	9,718 *	
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	[d]
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	2,684,302	
6	Cost of supplies	6	541,741	
7	Rental or lease costs of computers (see instructions)	7	15,789 *	
8	Enter the applicable percentage of contract research expenses (see instructions)	8	812,472	
9	Total qualified research expenses. Add lines 5 through 8	9	4,054,282	
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	%	
11	Enter average annual gross receipts (see instructions)	11	156,053,341	
12	Multiply line 11 by the percentage on line 10	12	793,767	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	3,281,600	
14	Multiply line 9 by 50% (.50)	14	2,027,141	
15	Enter the smaller of line 13 or line 14	15		2,001,343
16	Add lines 1, 4, and 15	16		2,005,610
17	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	17		217,122

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	18		4,117 *
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	19,596 *	
20	Qualified organization base period amount (see the line 3 instructions)	20	[d]	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21		19,596 *
22	Add lines 18 and 21	22		23,714 *
23	Multiply line 22 by 20% (.20)	23		4,666 *
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	6,151,247	
25	Cost of supplies	25	1,553,425	
26	Rental or lease costs of computers (see the line 7 instructions)	26	25,893 *	
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	2,437,939	
28	Total qualified research expenses. Add lines 24 through 27	28	10,165,692	
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29	23,024,453	
30	Divide line 29 by 6.0	30	3,806,604	
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	6,165,095	
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)	32		881,077

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13700H

Form **6765** (2013)

Section B—Alternative Simplified Credit. (continued)

33	Add lines 23 and 32	33	4,648
34	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If “Yes,” multiply line 33 by 65% (.65). If “No,” enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	34	4,673

Section C—Summary

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	0
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	7,054
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	10,128
38	Add lines 36 and 37. Estates and trusts, go to line 39. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1c	38	17,031
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	Estates and trusts, subtract line 39 from line 38. Report the amount on Form 3800, line 1c	40	

General Instructions

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

Future Developments

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

Purpose of Form

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

Who Must File

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

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

Qualified Research

The research credit is generally allowed for expenses paid or incurred for qualified research. *Qualified research* means research for which expenses may be treated as section 174 expenses. This research must be undertaken for discovering information that is technological in nature, and its application must be intended for use in developing a new or improved business component of the taxpayer. In addition, substantially all of the activities of the research must be elements of a process of experimentation relating to a new or improved function, performance, reliability, or quality. All of the research activities must be applied separately with respect to each business component of the taxpayer. The research credit generally is not allowed for the following types of activities.

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

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

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

Special Rules

See section 41(f) and Regulations sections 1.41-6 (except section 1.41-6(c) and parts of section 1.41-6(e) do not apply; see Notice 2013-20, I.R.B. 2013-15, available at www.irs.gov/irb/2013-15_IRB/index.html, for details) and 1.41-7 for special rules related to:

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

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

Member of Controlled Group or Business Under Common Control

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 41(f)(1)(A) and (f)(5)) and all members of a group of businesses under common control (as defined in section 41(f)(1)(B)), are treated as a single taxpayer. Use Section A or B to figure the credit for the entire group. As a member, your credit is determined on a proportionate basis to your share of the aggregate qualified research expenses for increasing research activities taken into account by the group for the research credit. Enter your share of the credit on line 17 or line 34, whichever applies. Attach a statement showing how your share of the credit was figured, the name and employer identification number or taxpayer identification number of the other members of the group, and the designated member. Write “See Attached” next to the entry space for line 17 or line 34.

Section B—Alternative Simplified Credit. (continued)

33	Add lines 23 and 32	33	892,160
34	Are you electing the reduced credit under section 280C? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 65% (.65). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	34	464,363

Section C—Summary

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	0
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	642,643
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	153,205
38	Add lines 36 and 37. Estates and trusts, go to line 39. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1c	38	795,342
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	Estates and trusts, subtract line 39 from line 38. Report the amount on Form 3800, line 1c	40	

General Instructions

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

Future Developments

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

Purpose of Form

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

Who Must File

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

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

Qualified Research

The research credit is generally allowed for expenses paid or incurred for qualified research. *Qualified research* means research for which expenses may be treated as section 174 expenses. This research must be undertaken for discovering information that is technological in nature, and its application must be intended for use in developing a new or improved business component of the taxpayer. In addition, substantially all of the activities of the research must be elements of a process of experimentation relating to a new or improved function, performance, reliability, or quality. All of the research activities must be applied separately with respect to each business component of the taxpayer. The research credit generally is not allowed for the following types of activities.

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

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

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

Special Rules

See section 41(f) and Regulations sections 1.41-6 (except section 1.41-6(c) and parts of section 1.41-6(e) do not apply; see Notice 2013-20, I.R.B. 2013-15, available at www.irs.gov/irb/2013-15_IRB/index.html, for details) and 1.41-7 for special rules related to:

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

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

Member of Controlled Group or Business Under Common Control

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 41(f)(1)(A) and (f)(5)) and all members of a group of businesses under common control (as defined in section 41(f)(1)(B)), are treated as a single taxpayer. Use Section A or B to figure the credit for the entire group. As a member, your credit is determined on a proportionate basis to your share of the aggregate qualified research expenses for increasing research activities taken into account by the group for the research credit. Enter your share of the credit on line 17 or line 34, whichever applies. Attach a statement showing how your share of the credit was figured, the name and employer identification number or taxpayer identification number of the other members of the group, and the designated member. Write "See Attached" next to the entry space for line 17 or line 34.

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

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

OMB No. 1545-1190

2013

Attachment
 Sequence No. **109**

▶ **Attach to your tax return.**
 ▶ **Information about Form 8824 and its separate instructions is at www.irs.gov/form8824.**

Name(s) shown on tax return

TOTAL FORM 8824'S FILED 27,646 TOTAL FORM 8824'S E-FILED 20,587

Identifying number

Part I Information on the Like-Kind Exchange

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

1 Description of like-kind property given up:

2 Description of like-kind property received:

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

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

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

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

Y: 813

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III **N: 26,584**
 Yes **No**

Part II Related Party Exchange Information

8 Name of related party	Relationship to you	Related party's identifying number
Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)		

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

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

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

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

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

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

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

OMB No. 1545-1190

2013

Attachment
Sequence No. **109**

▶ Attach to your tax return.

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

Name(s) shown on tax return

Identifying number

Part I Information on the Like-Kind Exchange

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

- 1 Description of like-kind property given up:

- 2 Description of like-kind property received:

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

Part II Related Party Exchange Information

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

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

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

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

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

There are no amounts present on this form

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

Your social security number

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

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

Multi-asset exchanges Y: **1,899**

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15. N: **25,747**

12	Fair market value (FMV) of other property given up	12	74		
13	Adjusted basis of other property given up	13	77		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14		102	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15		1,830	
16	FMV of like-kind property you received	16		14,067	
17	Add lines 15 and 16	17		14,121	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions)	18		15,383	
19	Realized gain or (loss). Subtract line 18 from line 17	19		14,543	
20	Enter the smaller of line 15 or line 19, but not less than zero	20		1,640	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21		77	
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)	22		647	
23	Recognized gain. Add lines 21 and 22	23		1,664	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		14,403	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		15,410	

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

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

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

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

Your social security number

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

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

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

12	Fair market value (FMV) of other property given up	12	144,708		
13	Adjusted basis of other property given up	13	92,565		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14		52,144	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15		1,791,578	
16	FMV of like-kind property you received	16		51,252,173	
17	Add lines 15 and 16	17		53,043,750	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions)	18		26,156,604	
19	Realized gain or (loss). Subtract line 18 from line 17	19		29,015,220	
20	Enter the smaller of line 15 or line 19, but not less than zero	20		1,530,870	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21		92,565	
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)	22		1,473,030	
23	Recognized gain. Add lines 21 and 22	23		1,559,074	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		27,456,146	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		27,221,484	

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

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

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

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

OMB No. 1545-1186

▶ See instructions on back.

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

Name	Employer identification number
Total Form 8825's Filed 1,542,407 Total Form 8825's E-Filed 1,212,986	

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
A			
B			
C	1,393,777			Number of Returns that Reported 1 or more Properties
D			

		Properties						
		A	B	C	D			
Rental Real Estate Income								
2 Gross rents	2				1,299,687			
Rental Real Estate Expenses								
3 Advertising	3				215,932			
4 Auto and travel	4				242,060			
5 Cleaning and maintenance	5				588,271			
6 Commissions	6				135,974			
7 Insurance	7				947,681			
8 Legal and other professional fees	8				1,078,429			
9 Interest	9	Lines 2 through 17 are a total for all properties.				823,561		
10 Repairs	10				829,991			
11 Taxes	11				1,006,423			
12 Utilities	12				792,222			
13 Wages and salaries	13				148,329			
14 Depreciation (see instructions)	14				1,202,976			
15 Other (list) ▶	15				1,155,470			
16 Total expenses for each property. Add lines 3 through 15	16				1,376,412			
17 Income or (Loss) from each property. Subtract line 16 from line 2	17				1,391,365			
18a Total gross rents. Add gross rents from line 2, columns A through H	18a				1,299,687			
b Total expenses. Add total expenses from line 16, columns A through H	18b				(1,376,412)			
19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19				18,596			
20a Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a				210,416			
b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:								
(1) Name		(2) Employer identification number						
.....							
.....							
21 Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4	21				1,529,049			

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

OMB No. 1545-1186

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

Name _____ Employer identification number _____

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
A	Total Number of Properties Reported		2,529	
B				
C				
D				

	Properties				
	A	B	C	D	
2 Gross rents	2				508,741,990
Rental Real Estate Expenses					
3 Advertising	3				2,501,903
4 Auto and travel	4				961,927
5 Cleaning and maintenance	5				17,492,920
6 Commissions	6				1,803,813
7 Insurance	7				12,125,801
8 Legal and other professional fees	8				27,081,502
9 Interest	9	Lines 2 through 17 are a total for all properties.			116,383,566
10 Repairs	10				23,117,142
11 Taxes	11				50,561,745
12 Utilities	12				29,439,082
13 Wages and salaries	13				18,857,783
14 Depreciation (see instructions)	14				106,925,488
15 Other (list) ▶ _____	15				59,649,358
16 Total expenses for each property. Add lines 3 through 15	16				466,902,029
17 Income or (Loss) from each property. Subtract line 16 from line 2	17				41,839,961
18a Total gross rents. Add gross rents from line 2, columns A through H	18a				508,741,990
b Total expenses. Add total expenses from line 16, columns A through H	18b				(466,902,029)
19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19				2,143,365
20a Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a				-1,039,664
b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:					
(1) Name		(2) Employer identification number			
_____		_____			
_____		_____			
21 Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on:	21				42,943,661
• Form 1065 or 1120S: Schedule K, line 2, or					
• Form 1065-B: Part I, line 4					

Form **8844**
 Department of the Treasury
 Internal Revenue Service

Empowerment Zone Employment Credit

OMB No. 1545-1444

2013
 Attachment
 Sequence No. **99**

▶ Attach to your tax return.

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

Name(s) shown on return

Total Form 8844's Filed 2,564		Total Form 8844's E-Filed 1,811		Identifying number	
1	Enter the total qualified wages paid or incurred during calendar year 2013 only (see instructions)				
a	Qualified empowerment zone wages \$ 789 × 20% (.20)			1a	
b	Reserved			1b	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages			2	789
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts			3	1,780
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3			4	2,564
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3			6	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2013)

Form **8844**

Empowerment Zone Employment Credit

OMB No. 1545-1444

2013

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **99**

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

Name(s) shown on return

Identifying number

1	Enter the total qualified wages paid or incurred during calendar year 2013 only (see instructions)		
a	Qualified empowerment zone wages \$ 85,361 × 20% (.20)	1a	
b	Reserved	1b	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2	17,072
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	7,161
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	4	24,234
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2013)

Form **8845**

Indian Employment Credit

OMB No. 1545-1417

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

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

2013
Attachment
Sequence No. **113**

Name(s) shown on return

Identifying number

Total Form 8845's Filed 630 Total Form 8845's E-Filed 394

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	404
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	9 *
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (.20). See instructions for the adjustment you must make to salaries and wages	4	
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5	
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1g	6	630
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, line 1g	8	

General Instructions

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

Purpose of Form

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

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

Definitions

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

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

Qualified employee means, for any tax period, any employee who meets all three of the following tests.

1. The employee is an enrolled member, or the spouse of an enrolled member, of an Indian tribe. Each tribe determines who qualifies for enrollment and what documentation, if any, is issued as proof of enrollment status. Examples of appropriate documentation will vary from one tribe to another and may include a tribal membership card, Certified Degree of Indian Blood (CDIB) card, or letter from the tribe or tribal enrollment office. Employers should retain a copy of the proof of enrollment status provided by the employee.

2. Substantially all the services performed by the employee for the employer are performed within an Indian reservation (defined below).

3. The employee's principal residence while performing such services is on or near the reservation where the services are performed.

However, the employee shall be treated as a qualified employee for any tax year only if more than 50% of the wages paid or incurred by the employer to the employee during the tax year are for services performed in the employer's trade or business. Each member of a controlled group must meet this requirement independently. Also, see the instructions for lines 1 and 2.

The following are not qualified employees.

- Any individual who bears any of the relationships described in sections 152(d)(2)(A) through 152(d)(2)(G) to, or is a dependent described in section 152(d)(2)(H) of, the employer.
- If the employer is a corporation, any individual who bears any of the relationships described in sections 152(d)(2)(A) through 152(d)(2)(G) to, or is a dependent described in section 152(d)(2)(H) of, an individual who owns (or is considered to own under section 267(c)) more than 50% in value of the outstanding stock of the corporation.
- If the employer is an estate or trust, any individual who is a grantor, beneficiary, or fiduciary of the estate or trust (or a dependent, as described in section 152(d)(2)(H), of that individual), or any individual who is a relative, as described in sections 152(d)(2)(A) through 152(d)(2)(G), of the grantor, beneficiary, or fiduciary of the estate or trust.
- If the employer is other than a corporation, estate, or trust, any individual who owns directly or indirectly more than 50% of the capital and profits interest, including constructive ownership, in the entity.
- If the employer is a corporation, any person who owns (or is considered to own under section 318) more than 5% of the outstanding or voting stock of the employer or, if not a corporate employer, more than 5% of the capital or profits interest in the employer.
- Any individual who performs services involving the conduct of Class I, II, or III gaming, as defined in section 4 of the Indian Gaming Regulatory Act, and any individual performing any services in a building housing such gaming activity.

Indian tribe means any Indian tribe, band, nation, pueblo, or other organized group or community, including any Alaska Native village or regional or village corporation, as defined in, or established under, the Alaska Native Claims Settlement Act, that is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians. See the Federal Register dated October 1, 2010 (75 FR 60810), for the most recent listing of federally recognized Indian tribes.

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

Early Termination of Employee

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

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

Form **8845**

Indian Employment Credit

OMB No. 1545-1417

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

2013
Attachment
Sequence No. **113**

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

Name(s) shown on return

Identifying number

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	37,033
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	596 *
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (.20). See instructions for the adjustment you must make to salaries and wages	4	
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5	
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1g	6	7,757
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, line 1g	8	

General Instructions

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

Purpose of Form

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

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

Definitions

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

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

Qualified employee means, for any tax period, any employee who meets all three of the following tests.

1. The employee is an enrolled member, or the spouse of an enrolled member, of an Indian tribe. Each tribe determines who qualifies for enrollment and what documentation, if any, is issued as proof of enrollment status. Examples of appropriate documentation will vary from one tribe to another and may include a tribal membership card, Certified Degree of Indian Blood (CDIB) card, or letter from the tribe or tribal enrollment office. Employers should retain a copy of the proof of enrollment status provided by the employee.

2. Substantially all the services performed by the employee for the employer are performed within an Indian reservation (defined below).

3. The employee's principal residence while performing such services is on or near the reservation where the services are performed.

However, the employee shall be treated as a qualified employee for any tax year only if more than 50% of the wages paid or incurred by the employer to the employee during the tax year are for services performed in the employer's trade or business. Each member of a controlled group must meet this requirement independently. Also, see the instructions for lines 1 and 2.

The following are not qualified employees.

- Any individual who bears any of the relationships described in sections 152(d)(2)(A) through 152(d)(2)(G) to, or is a dependent described in section 152(d)(2)(H) of, the employer.
- If the employer is a corporation, any individual who bears any of the relationships described in sections 152(d)(2)(A) through 152(d)(2)(G) to, or is a dependent described in section 152(d)(2)(H) of, an individual who owns (or is considered to own under section 267(c)) more than 50% in value of the outstanding stock of the corporation.
- If the employer is an estate or trust, any individual who is a grantor, beneficiary, or fiduciary of the estate or trust (or a dependent, as described in section 152(d)(2)(H), of that individual), or any individual who is a relative, as described in sections 152(d)(2)(A) through 152(d)(2)(G), of the grantor, beneficiary, or fiduciary of the estate or trust.
- If the employer is other than a corporation, estate, or trust, any individual who owns directly or indirectly more than 50% of the capital and profits interest, including constructive ownership, in the entity.
- If the employer is a corporation, any person who owns (or is considered to own under section 318) more than 5% of the outstanding or voting stock of the employer or, if not a corporate employer, more than 5% of the capital or profits interest in the employer.
- Any individual who performs services involving the conduct of Class I, II, or III gaming, as defined in section 4 of the Indian Gaming Regulatory Act, and any individual performing any services in a building housing such gaming activity.

Indian tribe means any Indian tribe, band, nation, pueblo, or other organized group or community, including any Alaska Native village or regional or village corporation, as defined in, or established under, the Alaska Native Claims Settlement Act, that is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians. See the Federal Register dated October 1, 2010 (75 FR 60810), for the most recent listing of federally recognized Indian tribes.

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

Early Termination of Employee

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

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

Form **8846**

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

OMB No. 1545-1414

2013

Department of the Treasury
 Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
 Sequence No. **98**

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

Name(s) shown on return

Total Form 8846's Filed 27,620

Total Form 8846's E-Filed 21,458

Identifying number

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	19,756	
2	Tips not subject to the credit provisions (see instructions)	2	11,035	
3	Creditable tips. Subtract line 2 from line 1	3		
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$113,700, see instructions and check here ▶ <input type="checkbox"/>	4		
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5		
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 4f	6	27,614	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2013)

Form **8846**

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

OMB No. 1545-1414

2013

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **98**

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

Name(s) shown on return

Identifying number

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	6,605,613	
2	Tips not subject to the credit provisions (see instructions)	2	656,812	
3	Creditable tips. Subtract line 2 from line 1	3		
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$113,700, see instructions and check here ▶ <input type="checkbox"/>	4		
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5		
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 4f	6	624,708	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2013)

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

Credit for Employer-Provided Childcare Facilities and Services

OMB No. 1545-1809

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **131**

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

Name(s) shown on return			Identifying number	
1 Qualified childcare facility expenditures paid or incurred	1	81	2	81
2 Enter 25% (.25) of line 1			3	7
3 Qualified childcare resource and referral expenditures paid or incurred	3	7	4	7
4 Enter 10% (.10) of line 3			5	235
5 Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts			6	320
6 Add lines 2, 4, and 5			7	320
7 Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1k			8	
8 Amount allocated to beneficiaries of the estate or trust (see instructions)			9	
9 Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, line 1k				

General Instructions

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

Purpose of Form

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

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

How To Figure the Credit

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

Qualified childcare expenditures are amounts paid or incurred:

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

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

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

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

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

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

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

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

Credit for Employer-Provided Childcare Facilities and Services

OMB No. 1545-1809

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **131**

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

Name(s) shown on return

Identifying number

<p>1 Qualified childcare facility expenditures paid or incurred</p>	1	20,393		
<p>2 Enter 25% (.25) of line 1</p>	2		5,098	
<p>3 Qualified childcare resource and referral expenditures paid or incurred</p>	3	2,785		
<p>4 Enter 10% (.10) of line 3</p>	4		278	
<p>5 Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts</p>	5		204	
<p>6 Add lines 2, 4, and 5</p>	6		5,581	
<p>7 Enter the smaller of line 6 or \$150,000. Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1k</p>	7		4,338	
<p>8 Amount allocated to beneficiaries of the estate or trust (see instructions)</p>	8			
<p>9 Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, line 1k</p>	9			

General Instructions

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

Purpose of Form

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

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

How To Figure the Credit

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

Qualified childcare expenditures are amounts paid or incurred:

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

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

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

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

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

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

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

Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment
 Sequence No. **143**

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

Name(s) as shown on return

TOTAL FORM 8903'S FILED 11,273

TOTAL FORM 8903'S E-FILED 9,901

Identifying number

		(a) Oil-related production activities		(b) All activities
Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.				
1 Domestic production gross receipts (DPGR)	1			10,641
2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2			4,590
3 Enter deductions and losses allocable to DPGR (see instructions)	3			6,908
4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4			3,001
5 Add lines 2 through 4	5			10,436
6 Subtract line 5 from line 1	6			
7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7			213
8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8			
9 Amount allocated to beneficiaries of the estate or trust (see instructions)	9			
10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a	927		
b Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b			8,526
11 Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)	11			456 *
12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22	12			447 *
13 Enter 9% of line 12	13			447 *
14a Enter the smaller of line 10a or line 12	14a	0		
b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b			0
15 Subtract line 14b from line 13	15			447 *
16 Form W-2 wages (see instructions)	16			6,854
17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17			1,014
18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18			
19 Amount allocated to beneficiaries of the estate or trust (see instructions)	19			
20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20			
21 Form W-2 wage limitation. Enter 50% of line 20	21			
22 Enter the smaller of line 15 or line 21.	22			447 *
23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23			22 *
24 Expanded affiliated group allocation (see instructions)	24			0
25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25			457 *

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.

Name(s) as shown on return

Identifying number

		(a) Oil-related production activities		(b) All activities
Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.				
1 Domestic production gross receipts (DPGR)	1			107,666,350
2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2			68,687,686
3 Enter deductions and losses allocable to DPGR (see instructions) .	3			21,098,154
4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4			9,213,811
5 Add lines 2 through 4	5			99,333,850
6 Subtract line 5 from line 1	6			
7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7			526,259
8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8			
9 Amount allocated to beneficiaries of the estate or trust (see instructions)	9			
10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here .	10a	471,162		
b Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b			10,150,709
11 Income limitation (see instructions):				
• Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction	}			
• All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)		11		162,492 *
12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22	12			124,145 *
13 Enter 9% of line 12	13			11,209 *
14a Enter the smaller of line 10a or line 12	14a	0		
b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b			0
15 Subtract line 14b from line 13	15			11,209 *
16 Form W-2 wages (see instructions)	16			10,245,585
17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17			581,632
18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18			
19 Amount allocated to beneficiaries of the estate or trust (see instructions)	19			
20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20			
21 Form W-2 wage limitation. Enter 50% of line 20	21			
22 Enter the smaller of line 15 or line 21.	22			11,209 *
23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23			3,023 *
24 Expanded affiliated group allocation (see instructions)	24			0
25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25			11,368 *

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

Form **8911**

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

Department of the Treasury
 Internal Revenue Service

▶ **Attach to your tax return.**

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

2013
 Attachment
 Sequence No. **151**

Name(s) shown on return

Identifying number

TOTAL FORM 8911'S FILED 571 TOTAL FORM 8911'S E-FILED 238

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	341
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	341
3	Section 179 expense deduction (see instructions)	3	0
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	341
7	Enter the smaller of line 5 or line 6.	7	341
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations.	8	229
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	571

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (.30).	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the smaller of line 11 or line 12.	13	
14	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit	15a	
b	Certain allowable credits (see instructions)	15b	
c	Add lines 15a and 15b	15c	
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16	
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2013)

Form **8911**

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

2013
Attachment
Sequence No. **151**

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

Name(s) shown on return

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions)	1	30,580
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	30,547
3	Section 179 expense deduction (see instructions)	3	0
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	11,067
7	Enter the smaller of line 5 or line 6.	7	6,104
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations.	8	215
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	6,319

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (.30).	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the smaller of line 11 or line 12.	13	
14	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit	15a	
b	Certain allowable credits (see instructions)	15b	
c	Add lines 15a and 15b	15c	
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16	
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2013)

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

Attachment
Sequence No. **160**

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

Name(s) shown on return Total Form 8925's Filed 2,967		Total Form 8925's E-Filed 2,307		Identifying number
Name of policyholder, if different from above 129				Identifying number, if different from above 121
Type of business 2,258				
1	Enter the number of employees the policyholder had at the end of the tax year	1	2,950	
2	Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> on page 2 for an exception	2	2,284	
3	Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	2,675	
4a	Does the policyholder have a valid consent (see instructions) for each employee included on line 2? <input type="checkbox"/> Yes <input type="checkbox"/> No			
	2,836 53			
b	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	17 *	

General Instructions

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

Purpose of Form

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

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

Definitions

Employer-owned life insurance contract.

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

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

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

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

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

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

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

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

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

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

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

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

Electronic notification and consent.

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

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

Report of Employer-Owned Life Insurance Contracts

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

Name(s) shown on return	Identifying number
Name of policyholder, if different from above	Identifying number, if different from above

Type of business

1 Enter the number of employees the policyholder had at the end of the tax year	1	445
2 Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> on page 2 for an exception	2	9
3 Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	14,054,264
4a Does the policyholder have a valid consent (see instructions) for each employee included on line 2? <input type="checkbox"/> Yes <input type="checkbox"/> No		
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	[1]*

General Instructions

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

Purpose of Form

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

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

Definitions

Employer-owned life insurance contract.

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

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

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

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

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

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

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

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

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

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

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

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

Electronic notification and consent.

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

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

Form **8941**

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

2013

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

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

Attachment
Sequence No. **63**

Name(s) shown on return

Total Form 8941's Filed 15,688

Total Form 8941's E-Filed 11,087

Identifying number

Caution. See the instructions and complete Worksheets 1 through 7 as needed.

1a Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))	1a	13,712	
b Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1a if different from the identifying number listed above	1b	3,421	
2 Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	13,682	
3 Average annual wages you paid for the tax year (from Worksheet 3, line 3). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	13,872	
4 Premiums you paid during the tax year for employees included on line 1a for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	4	13,528	
5 Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (total from Worksheet 4, column (c))	5	13,528	
6 Enter the smaller of line 4 or line 5	6	13,528	
7 Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	7	13,528	
8 If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	13,528	
9 If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	9	13,468	
10 Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	148*	
11 Subtract line 10 from line 4. If zero or less, enter -0-	11	13,528	
12 Enter the smaller of line 9 or line 11	12	13,468	
13 If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1a for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))	13	11,848	
14 Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	14	11,527	
15 Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	1,817	
16 Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	15,285	
17 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17		
18 Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18		
19 Enter the amount you paid in 2013 for taxes considered payroll taxes for purposes of this credit (see instructions)	19		
20 Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f	20		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2013)

Form **8941**

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

2013

Department of the Treasury
Internal Revenue Service

► **Attach to your tax return.**

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

Attachment
Sequence No. **63**

Name(s) shown on return

Identifying number

Caution. See the instructions and complete Worksheets 1 through 7 as needed.

1a Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))	1a	142	
b Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1a if different from the identifying number listed above	1b		
2 Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	83	
3 Average annual wages you paid for the tax year (from Worksheet 3, line 3). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	478,227	
4 Premiums you paid during the tax year for employees included on line 1a for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	4	298,698	
5 Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (total from Worksheet 4, column (c))	5	412,829	
6 Enter the smaller of line 4 or line 5	6	270,623	
7 Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	7	94,719	
8 If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	86,981	
9 If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	9	42,409	
10 Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	338*	
11 Subtract line 10 from line 4. If zero or less, enter -0-	11	292,701	
12 Enter the smaller of line 9 or line 11	12	42,409	
13 If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1a for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))	13	57	
14 Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	14	44	
15 Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	1,847	
16 Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	44,256	
17 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17		
18 Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18		
19 Enter the amount you paid in 2013 for taxes considered payroll taxes for purposes of this credit (see instructions)	19		
20 Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f	20		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2013)

Electronic version available at <http://www.irs.gov/uac/SOI-Tax-Stats-Partnership>Returns-Line-Item-Estimates-Publication-5035>