

Individual Income Tax Returns Line Item Estimates

2014



Department of the Treasury Internal Revenue Service

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Individual Income Tax Returns Line Item Estimates, 2014

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This 2014 Statistics of Income (SOI) line item estimates publication provides estimates of frequencies and amounts of the entries on the lines of the forms and schedules filed with individual tax returns as shown on the 2014 Individual SOI Complete Report weighted file. The estimates presented here are based on returns filed in Processing Year 2015 that were sampled statistically and then weighted to estimate the entire 2014 Tax Year.

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

2014 Complete Report estimates:

148,606,579 Total, all individual returns filed 84,921,477 1040 returns 40,466,308 1040A returns 23,218,794 1040EZ returns

Estimates of returns filed electronically:

128,118,903 Total, all individual returns filed 70,440,578 1040 returns 37,206,180 1040A returns 20,472,145 1040EZ returns

Suggested Citation

Statistics of Income—2014 Individual Income Tax Returns Line Item Estimates Internal Revenue Service Washington, D.C.

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		Amounts	155
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Amounts		Form 8801, Credit for Prior Year Minimum Tax-	
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Returns		Amounts	101
AmountsForm 5405, Repayment of the First-Time	125	Form 8814, Parents' Election To Report Child's Interest and Dividends	
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Totals for Forms and Schedules

Line Item Estimates Totals for Tax Year 2014

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

Totals for Forms and Schedules from Line Item Estimates for Tax Year 2014

	Total	Electronically Filed
All returns filed	148,606,578	128,118,903
Form 1040	84,921,477	70,440,578
Form 1040A	40,466,308	37,206,180
Form 1040EZ	23,218,794	20,472,145
Schedule A, Itemized Deductions	44,448,944	38,698,492
Schedule B, Interest and Ordinary Dividends	20,950,027	17,912,455
Schedule C, Profit or Loss From Business (Sole Proprietorship)	27,561,902	22,961,226
Schedule C-EZ, Net Profit From Business (Sole Proprietorship)	4,995,648	4,152,547
Schedule D, Capital Gains and Losses	20,745,341	17,913,276
Schedule E, Supplemental Income and Loss	19,703,333	17,005,579
Schedule EIC, Earned Income Credit	21,153,624	19,788,797
Schedule F, Profit or Loss From Farming	1,865,145	1,650,285
Schedule R, Credit for the Elderly or the Disabled	77,674	57,946
Schedule SE, Self-Employment Tax	20,674,561	17,233,146
Schedule 8812, Child Tax Credit	20,544,118	18,802,215
Form 982, Reduction of Tax Attributes Due To Discharge of Indebtedness		
and Section 1082 Basis Adjustment)	347,146	264,085
Form 2106, Employee Business Expenses	9,006,368	7,904,643
Form 2106-EZ, Unreimbursed Employee Business Expenses	4,438,086	3,909,893
Form 2439, Undistributed Long-Term Capital Gains	10,649	9,399
Form 2441, Child and Dependent Care Expenses	7,117,927	6,625,883
Form 3468, Investment Credit	13,760	10,915
Form 3800, General Business Credit	585,839	508,332
Form 3903, Moving Expenses	1,158,605	1,052,977
Form 4136, Credit for Federal Tax Paid on Fuels	353,397	316,988
Form 4562, Depreciation and Amortization	12,165,174	10,720,708
Form 4684, Casualties and Thefts	257,166	222,864
Form 4797, Sales of Business Property	3,452,543	3,032,570
Form 4835, Farm Rental Income and Expenses	532,809	467,106
Form 4952, Investment Interest Expense Deduction	1,970,856	1,701,212
Form 4972, Tax on Lump-Sum Distributions	11,296	9,917
Form 5329, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts	2,510,510	2,232,438
Form 5405, Repayment of the First-Time Homebuyer Credit	220,460	195,168
Form 5695, Residential Energy Credits	2,842,889	2,559,060
Form 5884, Work Opportunity Credit	27,403	20,696
Form 6251, Alternative Minimum Tax—Individuals	10,019,222	8,809,128
Form 6252, Installment Sale Income	606,385	533,722
Form 6781, Gains and Losses From Section 1256 Contracts and Straddles	499,436	423,246
Form 8283, Noncash Charitable Contributions	8,001,429	7,052,203
Form 8396, Mortgage Interest Credit	70,971	66,354
	. 3,011	33,301

Totals for Forms and Schedules from Line Item Estimates for Tax Year 2014—Continued

Form 8582, Passive Activity Loss Limitations	7,398,225	6,455,290
Form 8586, Low-Income Housing Credit	17,775	15,675
Form 8606, Nondeductible IRAs	2,309,701	2,012,478
Form 8615, Tax for Certain Children Who Have Unearned Income	443,080	387,379
Form 8801, Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts	1,141,113	1,003,269
Form 8814, Parents' Election To Report Child's Interest and Dividends	157,579	133,372
Form 8824, Like-Kind Exchanges	249,366	222,077
Form 8829, Expenses for Business Use of Your Home	3,184,232	2,739,298
Form 8835, Renewable Electricity, Refined Coal,		
and Indian Coal Production Credit	894	800
Form 8839, Qualified Adoption Expenses	84,529	72,874
Form 8844, Empowerment Zone Employment Credit	15,494	13,985
Form 8846, Credit for Employer Social Security and		
Medicare Taxes Paid on Certain Employee Tips	20,731	15,207
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts	161,856	132,018
Form 8863, Education Credits (American Opportunity & Lifetime Learning Credits)	12,633,194	11,650,452
Form 8864, Biodiesel and Renewable Diesel Fuels Credit	3,532	3,117
Form 8880, Credit for Qualified Retirement Savings Contributions	8,433,270	7,809,674
Form 8889, Health Savings Accounts (HSAs)	7,818,485	7,098,064
Form 8903, Domestic Production Activities Deduction	892,103	805,136
Form 8910, Alternative Motor Vehicle Credit	3,011	2,850
Form 8911, Alternative Fuel Vehicle Refueling Property Credit	7,888	5,789
Form 8917, Tuition and Fees Deduction	1,752,785	1,535,536
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	49,618	41,214
Form 8941, Credit for Small Employer Health Insurance Premiums	6,217	4,947
Form 8959, Additional Medicare Tax	3,834,490	3,409,841
Form 8960, Net Investment Income Tax—Individuals, Estates, and Trusts	3,642,976	3,166,504
Form 8962, Premium Tax Credit (PTC)	3,620,042	3,206,357
Form 8965, Health Coverage Exemptions	13,348,371	12,006,001

Limitations and Guidelines for 2014 Line Item Estimates

Since SOI obtained the line counts used in this package from the Tax Year 2014 Individual SOI Complete Report File, they are subject to the same data limitations as the data included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts are estimates based on samples, and should not be mistaken for actual counts of the entire filing population. While most forms and items are present often enough to provide accurate estimates, some less popular items should be used with a high degree of caution. SOI removed all line items with a sample count of fewer than 10.

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95-percent confidence intervals for selected Form 1040 items. (For example, the population value of number of returns for salaries and wages, with 95-percent confidence, is between 122,868,978 and 123,410,794.) These confidence intervals correspond to the estimates for all individual income tax returns filed for Tax Year 2014.

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

Item	Line number on 1040	95% confide	ence interval
Salaries and wages	7	(122,868,978	123,410,794)
Taxable interest	8a	(43,039,656	43,629,002)
Tax-exempt interest	8b	(5,685,944	5,913,288)
Ordinary dividends	9a	(27,408,346	27,895,016)
State income tax refunds	10	(20,563,198	21,020,620)
Alimony received	11	(395,182	475,838)
Capital gain distributions	13 (margin write-in)	(3,960,220	4,195,094)
Total taxable IRA distributions	15b	(13,451,628	13,855,778)
Total pension and annuities	16a	(30,387,226	30,939,164)
Taxable pension and annuities	16b	(27,873,383	28,413,739)
Unemployment compensation	19	(7,288,938	7,613,818)
Social security benefits	20a	(27,138,444	27,664,552)
Taxable social security benefits	20b	(18,794,264	19,243,104)
Net operating loss	21 (margin write-in)	(1,150,989	1,251,911)
Educator expenses	23	(3,651,831	3,883,933)
Moving expenses	26	(1,064,423	1,192,145)
Deductible part of self-employment tax	27	(19,196,684	19,506,308)
Payments to a Keogh plan	28	(950,530	1,028,504)
Self-employed health insurance deduction	29	(4,086,399	4,283,939)
Penalty on early withdrawal of savings	30	(565,142	658,110)
Alimony paid	31a	(565,171	650,773)
IRA deduction	32	(2,611,800	2,803,502)
Student loan interest deduction	33	(11,877,813	12,288,643)
Tuition and fees deduction	34	(1,665,547	1,829,097)
Total adjustments	36	(38,110,371	38,663,141)
Adjusted gross income (amount in thousands)	37	(9,753,447,548	9,788,623,276)

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

Item	Line number on 1040	95% confidence interval			
Basic standard deduction	40	(102,307,454	102,881,984)		
Additional standard deduction	40 (margin write in)	(14,590,775	15,029,149)		
Total itemized deductions	40	(43,692,499	44,341,308)		
Exemptions	42	(289,482,672	291,341,308)		
Taxable income	43	(112,364,719	112,950,539)		
Alternative minimum tax	45	(4,218,593	4,338,655)		
Income tax before credits	47	(111,678,258	112,260,498)		

Forms whose line entries have weak estimates (implying a returns sampled count less than 50) are listed below:

Form 4972

Description of the Sample for the Line Item Estimates

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

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2015.

All returns processed during 2015 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information or frivolous or fraudulent income information when recognized, were excluded in calculating estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2014. While most of the returns processed during Calendar Year 2015 were for Tax Year 2014, the remaining returns were mostly for prior years, and a few for noncalendar years ending during 2013 and 2014.

Sample Design and Selection

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

- 1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.
- 2. High business receipts of \$50,000,000 or more.
- 3. Presence or absence of special forms or schedules (Form 2555; Form 1116; Form 1040, Schedule C; and Form 1040, Schedule F).

- 4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991.
- 5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2015 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the Social Security number, or if their five ending digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

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

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

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

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

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

Method of Estimation

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

Line Item Estimates, by Individual Income Tax Form and Schedule for Tax Year 2014

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

1040		ent of the Treasury—Internal Re		(99) Return	20-	14	OMB No. 15	45-0074	IRS Use (Only—E	o not write or staple in this	space.
For the year Jan. 1-Dec.		, or other tax year beginning			, 2014	ending		, 20)	Se	e separate instruction	ons.
Your first name and in			Last name		, ==			,	-		ur social security nun	
Total of all ret	urns file	ed = 148,606,578		Electroni	cally Filed	Returns =	= 128,1	18,903				
If a joint return, spous	e's first r	name and initial	Last name							Sp	ouse's social security nu	ımber
1040 =	8	4,921,477										
Home address (numb	er and st	treet). If you have a P.O. be	ox, see instru	ctions.				T A	Apt. no.	_	Make sure the SSN(s)	above
1040A =		40,466,308									and on line 6c are co	
City, town or post office	, state, an	nd ZIP code. If you have a for	eign address, a	also complete s	paces below	(see instru	ctions).			Р	residential Election Can	npaign
1040EZ =		23,218,794							١	′ = *	3,488,816 Y = ** 5,8	38,671
Foreign country name	•			Foreign pro	vince/state/	county		Foreign po	ostal code		וy, want אָס נט go נט נחוג ועוזע. x below will not change your ו	
										refu	0 ,	
69,579,5	90 1	Single			22,077,	498 I	Head of h	ousehold ((with qua	lifvina	person). (See instruction	ns.) If
Filing Status 53,924,80	64 2	Married filing jointly	(even if only	one had inc	come)						not your dependent, en	
Check only one	3	Married filing separa	•				child's na	me here. I	>			
OX. 2,949,371		and full name here. I	•	•	75,256	; [Qualifyin	g widow(e	er) with	depen	dent child	
vomntions	6a	Yourself. If some	one can clai	m you as a	dependent	, do not	check box	6a . 13	9,559,72	2.)	Boxes checket Ret.	
Exemptions	b	Spouse . 53,9	35,595							. ∫	on 6a an Exempt.=	193,495,31
	С	Dependents:		(2) Dep		ende	Number		nder age 1		on 6c who: Ret. =	47,237,72
	(1) First n	name Last name	S0	cial sec Num	ber of Retu	rns lip to	Exempt.		ild tax cred ctions)	ш	 lived with Exempt. did not live with 	03,211,33
		CHILDREN AT HOME		47,237	7,726		83,277,337	35	,620,113		you due to divorce or separation Ret. =	383,809
more than four		CHILDREN AWAY FROM	HOME	383,80)9		457,622	22	,675,183		(see instruc Exempt.	457,622
lependents, see nstructions and	Г	PARENTS		2,819,	947		3,374,566	[8,	358,392		Dependents on 6c not entered above	
heck here		OTHER DEPENDENTS		6,834,	043		9,807,148	2,3	355,465		Add numbers on	$\overline{}$
	d	Total number of exem	ptions claim	ned Return	s = See 6a	E	xemptions	= 290,41	11,990		lines above	Ш
ncome	7	Wages, salaries, tips,	etc. Attach	Form(s) W-2						7	123,139,886	
	8a	Taxable interest. Atta	ch Schedule	B if require	d					8a	43,334,329	
	b	Tax-exempt interest.	Do not incl	ude on line 8	Ва	. 8b	5,79	9,616				
.ttach Form(s) /-2 here. Also	9a	Ordinary dividends. At	tach Sched	lule B if requ	ired .					9a	27,651,681	
ttach Forms	b	Qualified dividends				. 9b	25,70	2,423				
V-2G and	10	Taxable refunds, cred	its, or offset	s of state ar	nd local ind	ome tax	es			10	20,791,909	
099-R if tax	11	Alimon, received .								11	435,510	
vas withheld.	12	Business is some or (lo	oss). Attach	° ∕ie ule C	or C-EZ 1	3 Cap0	Gain Dist. :	= 4,077	,657	12	24,073,449	
	13	Car. I gain or (loss).	Attach Sch.	due D if rec	uired. If n	ot require	ed, check l	nere 🕨		13	20,189,886	
fyou did not jet a W-2,	14	Other gaths or (losses)	. A .ac. Fo	rm 4797 .						14	2,288,854	
ee instructions.	152	IRA discributions .	5a	14,381,49	1	b Tax	able amour	nt		15b	13.653.703	
	16a	Pensions and annuities		30,663,19		_	able amour			16b	28,143,561	<u> </u>
	17	Rental real est , 2, ro,		•	•					17	17,519,383	
	19	Farm incorne (loc).								18	1,784,483	
	19	Une loy pant compo								19	7,451,378	
	20a	ocial ecurity benefits		27,401,49	8	b Tax	able amour	nt		20b	19,018,684	_
X.O.	21	Other income. List typ								21	6,377,417	-
		Combine the amounts in							₽ ▶	22	148,100,814	_
diusted	23					. 23	3,76	7,882			21. Net oper. loss=	
Gross	2.	ertain business expens					450	256			21. Stock options= 21. Cancel. of debt=	3,081
ncome	A	fee-basis government off				24		,356	+		21. For. earn. inc. ex	740,34. ≠ 453.21
1100113	25	Health savings accour				. 25		1,357			21. Gambling inc.=	1,871,2
	26	Moving expenses. Atta						8,284	+		21. Taxable HSA =	298,87
	27	Deductible part of self-en						1,496 517	+			
-	28	Self-employed SEP, S		-				,517 5 160	+			
	29	Self-employed health						5,169 626	+			
	30	Penalty on early withd						,626	+			
	0.4	Alimony paid b Recip	pient's SSN		1	31a		,972 7 651	+			
		* *				. 32		7,651	1		_	
	32	IRA deduction						5 / /X				355
	32 33	IRA deduction Student loan interest of	deduction .				12,08				1	
	32 33 34	IRA deduction Student loan interest of Tuition and fees. Attack	deduction . ch Form 891			. 34	1,74	7,322			36. Housing ded.= 3,	922
	32 33 34 35	IRA deduction Student loan interest of Tuition and fees. Attact Domestic production ac	deduction . ch Form 891 tivities deduc	 7 ction. Attach	 Form 8903	. 34	1,74° 698	7,322 ,915			36. Housing ded.= 3,36. Other adj.= 12	
	32 33 34	IRA deduction Student loan interest of Tuition and fees. Attack	deduction .ch Form 891 tivities deduction .	7 ction. Attach	 Form 8903 	34	1,74 698	7,322 ,915		36 37	36. Housing ded.= 3,	922

1040	Department of the Treasury – Internal Revenue Service (99) U.S. Individual Income Tax Return	Only—Do	not write or staple in this	space.
For the year Jan. 1–Dec.	31, 2014, or other tax year beginning , 2014, ending , 20		separate instruction	
Your first name and in	tial Last name	You	r social security nun	ber
Total of all ret	rns filed = 148,606,578			
If a joint return, spous	e's first name and initial Last name	Spo	use's social security no	ımber
	1040 = 84,921,477			
Home address (numb	er and street). If you have a P.O. box, see instructions. Apt. no.	A	Make sure the SSN(s)	
	1040A = 40,466,308		and on line 6c are co	rrect.
City, town or post office	state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).	Pr	esidential Election Can	paign
	1040EZ = 23,218,794		here if you, or your spouse, want \$3 to go to this fund.	
Foreign country name	Foreign province/state/county Foreign postal coo	a box	below will not change your	
		refund	d. You	Spouse
Filing Status	1 Single 4 Head of household (with qu	alifying p	erson). (See instruction	ns.) If
· ·····g Gratas	2 Married filing jointly evr n if only one had incomp) the qualifying person is a ch	nild but n	ot your dependent, en	er this
Check only one	3 ☐ Married filing separately. Enter spouse SS I above child's name here. ▶			
box.	and full cance in re. ► 5 ☐ Qualifying widow(er) with	depend	lent child	
Exemptions	6a Your elf. I someone can claim, you as a dependent, do not check box 6a	. }	Boxes checked on 6a and 6b	
	b Spouse	J	No. of children	
	c Doe, dents: (2) Dependent's (3) Dependent's qualifying for child tax or		on 6c who: • lived with you	
	1) First name Last name social security number relationship to you (see instructions)		 did not live with 	
If			you due to divorce or separation	
If more than four dependents see			(see instructions)	
instructions and			Dependents on 6c not entered above	
check here ►			Add numbers on	
	d Tool not rue, of exemptions claimed		lines above	
Income	7 Vages salaries, tips, etc. Attach Form(s) W-2	7	6,784,947,852	
	Taxable interest. Attach Schedule B if required	8a	93,894,280	
	b Tax-exempt interest. Do not include on line 8a 8b 62,473,659			
Attach Form(s) W-2 here. Also	9a Ordinary dividends. Attach Schedule B if required	9a	254,702,232	
attach Forms	b Qualified dividends			
W-2G and	10 Taxable refunds, credits, or offsets of state and local income taxes	10	30,088,465	
1099-R if tax	11 Alimony received	11	10.052,345	
was withheld.	12 Business income or (loss). Attach Schedule C or C-EZ 13 Cap. Gain. Dist. = 11,260,842	12	317,258,762	
	13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ □	13	687,387,778	
If you did not	14 Other gains or (losses). Attach Form 4797	14	8,972,556	
get a W-2, see instructions.	15a IRA distributions . 15a 278,901,188 b Taxable amount	15b	235,005,032	
see mstructions.	16a Pensions and annuities 16a 1,110,596,904 b Taxable amount	16b	663,223,262	
	17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	679,383,869	
	18 Farm income or (loss). Attach Schedule F	18	-8,276,215	
	19 Unemployment compensation	19	33,288,898	
	20a Social security benefits 20a 575,126,918 b Taxable amount	20b	261,155,939	
	21 Other income. List type and amount	21	39,155,702	
	22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	9,916,219,526	
A 11:	23 Educator expenses			196,186,7
Adjusted	24 Certain business expenses of reservists, performing artists, and		21. Stock options=	317,149
Gross	fee-basis government officials. Attach Form 2106 or 2106-EZ 24 537,293		21. Cancel. of debt=	9,228,543
Income	25 Health savings account deduction. Attach Form 8889 . 25 4,105,729		21. For. earn. inc. ex	
	26 Moving expenses. Attach Form 3903 26 3,444,883		21. Gambling inc.=	29,496,41
	27 Deductible part of self-employment tax. Attach Schedule SE . 27 29,287,458		21. Taxable HSA =	353,121
	28 Self-employed SEP, SIMPLE, and qualified plans 28 23,214,590			
	29 Self-employed health insurance deduction 29 28,112,970			
	30 Penalty on early withdrawal of savings			
	31a Alimony paid b Recipient's SSN ▶ 31a 11,808,353			
	32 IRA deduction			
	33 Student loan interest deduction		36. Archer MSA Ded.= 7	597
	34 Tuition and fees. Attach Form 8917		36. Housing ded.= 9	
	35 Domestic production activities deduction. Attach Form 8903 35 11,975,861			5,810 582,095
	36 Add lines 23 through 35	36	145,184,115	JU2,U33
	37 Subtract line 36 from line 22. This is your adjusted gross income	37	9,771,035,412	
		37 320B	Form 1040	(2211)

Form 1040 (2014))	39a A = 23,593,429	B = 9,72	2,908	C = 23	3,495	D = 81,9	41			Page 2
	38	Amount from line 37 (adju	usted gross income)						38		
Tay and	39a	,	oorn before January				Total boxes			Basic Stand. Ded. =	102,594,7
Tax and			as born before Janu			- (checked ► 39a			Add. Stand. Ded. =	14,809,9
Credits	b	If your spouse itemizes on		•				 39b□		Stand. = 102,594,719	1
Standard	40	Itemized deductions (fro		-					40	Itmzed = 43,965,083	
Deduction	41	Subtract line 40 from line							41	130,292,076	1
for—	42	Exemptions. If line 38 is \$1							42	137,886,805	+
 People who check any 	43	Taxable income. Subtra							43	112,657,629	+-
box on line 39a or 39b or									44	111,650,725	+
who can be	44	Tax (see instructions). Chec								4,277,624	+-
claimed as a dependent,	45	Alternative minimum tax							45	1,803,176	+-
see instructions.	46	Excess advance premium							46		+
All others:	47	Add lines 44, 45, and 46							47	111,969,378 54a F3800= 348,214	
Single or	48	Foreign tax credit. Attach				48	7,958,139			54b F8801= 316,171	
Married filing separately,	49	Credit for child and depend	•			49	6,340,882	+		54c other= 3,554 54c AMV= 3,000	
\$6,200	50	Education credits from Fo			-	50	9,909,977	1		54c Sch R= 67,260	
Married filing jointly or	51	Retirement savings conf	tributions credit. At	tach Form 8	880	51	7,917,829			54c F8834= 294 54c F8911= 6,425	
Qualifying	52	Child tax credit. Attach S	Schedule 8812, if re	quired	.	52	22,394,927			54c F8936= 46,593	
widow(er), \$12,400	53	Residential energy credits	s. Attach Form 5695	5		53	2,663,702			54c F8396= 63,308 54c F8839= 73,951	
Head of	54	Other credits from Form: a	3800 b ☐ 8801	∟ с 🗆		54					
household, \$9,100	55	Add lines 48 through 54.	These are your tota	l credits .					55	46,046,121	\perp
. = , . 5 5	56	Subtract line 55 from line	47. If line 55 is more	e than line 47	7, enter	-0-		•	56	100,184,005	
	57	Self-employment tax. Att	ach Schedule SE						57	19,351,496	
Other	58	Unreported social securit	y and Medicare tax	from Form:	a 🗌 4	137	b 🗌 8919 .		58	a= 100,916 b=	36,211
Taxes	59	Additional tax on IRAs, oth	ner qualified retireme	nt plans, etc.	Attach F	orm 5	329 if required .		59	5,725,795	
Iaxes	60a	Household employment ta	axes from Schedule H	1					60a	196,098	
	b	First-time homebuyer cred	dit repayment. Attach	Form 5405 in	f require	d.			60b	764,493	
	61	Health care: individual res	ponsibility (see instru	uctions) Ful	ll-year co	overag	e 🗌		61	8,061,604	
	62	Taxes from: a Form	8959 b	960 c lr	nstructio	ns; e	nter code(s)		62	Other Taxes = 989,	929
	63	Add lines 56 through 62.	3,591,31 I nis is your total ta	4 X			4,831		63	111,434,913	
Payments	64	Federal income tax withh				64	130,225,475				
	65	2014 estimated tax paymer				65	9,346,366				
If you have a	66a	Earned income credit (E	EIC)		[66a	28,537,908				
qualifying child, attach	b	Nontaxable con bat pay elec									
Schedule EIC.	67	Additional ch.'d ta. credit.				67	20,225,421	T			
	68	American apportunity cr	redit from Fol n 800	3. line 8 .	[68	10,190,997				
	69	Net pre niv m x credit.			_	69	1,499,446				
	70	mount pall with reques				70	2,026,322				
	71	Exc ss social security an				71	1,458,542			73a F2439= 14,010	n l
	72	Cr dit for federal tax n f	in 's Attach Form 4	136	· ·	72	353,397			73d Other Payments: 15,76	i
	73	Crouits from Form: a 39			· · ·	73	000,001			10,10	
	74	Add lines 61 65 65a, no			total na		ts		74	140,034,277	
Pofun	73										+
Refun	76a	If line 74 is r ore than line Amount wine 75 you wa	· ·					oaid ► □	75 76a	114,884,430	+
	r 76a ► b	Luting number	ant returnaed to you	. 11 1 01111 000			Checking Sav		1 Ja	112,004,413	+
See	. (Account number			Ciy	pe	Checking Sa	riilys			
structions.	d d	A court of line 75 you wan	t applied to your 201	15 actimated	tov N	77	3,724,653	1			
Amount	7	Amount you owe. Subtra						\c	70	28.675.288	
You Ov e		•			1	i	3,	ns ►	78	20,075,200	
$\overline{}$	79	Estimated tax penalty (se				79	9,327,132	<u> </u>			1
Thir Par v		you want to allow another	person to discuss t		ın ine in	is (see		Yes nal iden		olete below.	No
Des gr. e		signee's ne ▶		Phone no. ▶				er (PIN)	lilicatio	•	
Sign		der penalties of perjury, I declare									pelief,
		y are true, correct, and complete	 Declaration of preparer 					ch prepa		-	
Here		ur signature		Date	Your o	ccupati	ion		∪aytir	ne phone number	
Here Joint return? See	You										
Here Joint return? See instructions.											ntection
Joint return? See instructions. Keep a copy for		ouse's signature. If a joint retu	rn, both must sign.	Date	Spous	e's occ	upation		If the IF PIN, er	RS sent you an Identity Proter it	Otcotion
Joint return? See instructions.	Spo				Spous	e's occ			PIN, er	ter it ee inst.)	Otection
Joint return? See instructions. Keep a copy for	Spo	nt/Type preparer's name	rn, both must sign. Preparer's signatur		Spous	e's occ	upation Date		PIN, er here (s	ter it see inst.) PTIN	otcotion
Joint return? See instructions. Keep a copy for your records. Paid	Spo				Spous	e's occ			PIN, er here (s	ter it ee inst.)	otection
Joint return? See instructions. Keep a copy for your records.	Spe	nt/Type preparer's name			Spous	e's occ			PIN, er here (s Check self-e	ter it see inst.) PTIN	otection

Form 1040 (2014	1)			Page 2	
	38	Amount from line 37 (adjusted gross income)	38		
_	39a	Check \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		Basic Stand. Ded. = 849,367,	894
Tax and	Jou	if: Spouse was born before January 2, 1950, ☐ Blind. checked ▶ 39a		Add. Stand. Ded. = 26,869,0	
Credits			1	1 1	12
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b		Stand. = 876,239,898	
Standard Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	Itmzed = 1,206,705,085	
for—	41	Subtract line 40 from line 38	41	7,949,698,605	
 People who 	42	Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions	42	1,121,602,989	
check any box on line	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43	6,997,855,643	
39a or 39b or	44	Tax (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐	44	1,402,408,892	
who can be claimed as a	45	Alternative minimum tax (see instructions). Attach Form 6251	45	28,645,905	
dependent,			46	1,431,168	
see instructions.	46	Excess advance premium tax credit repayment. Attach Form 8962			
All others:	47	Add lines 44, 45, and 46	47	1,432,797,923	
Single or	48	Foreign tax credit. Attach Form 116 f required 48 21,648,047	4	54a F3800= 3,137,282 54b F8801= 963,909	
Married filing	49	Credit for child and depend int (a rexpenses. Attach r rm 24.)1 49 3,504,960		54c other= 57,471	
separately, \$6,200	50	Education credits om Forn 8833, line 19 50 10,445,440		54c AMV= 8,801 54c Sch R= 7,704	
Married filing	51	Retirement savings contributions credit. Attach Firm 8880 51 1,380,719		54c F8834= 627	
jointly or Qualifying	52	Child tax credit Aurich Schedule 881, if it quired 52 27,201,568		54c F8911= 4,723 54c F8936= 263,260	
widow(er),	53	Residential energy credits. Attach Form 5, 95	1	54c F8396= 87,280	
\$12,400	54	Other creeks from Form: a 3800 1 2 801 c 54	-	54c F8839= 355,110	
Head of household,	_		-	70,705,253	
\$9,100	55	Add lines 4c through 54. These are y total credits	55		
	56	Sub ra t i = 55 from line 7 rime 5 is more than line 47, enter -0	56	1,362,092,670	
	57	Sc'f-en.ployment tax. Attach `chedule SE	57	58,467,503	
Other /	58	ureported social security and Medicare tax from Form: a 4137 b 8919	58	a= 20,816 b= 16,557	_
Taxes	59	Auditional tax on Ir \(^1\)s, ot er qualified retirement plans, etc. Attach Form 5329 if required	59	5,840,378	
I axe:	60a	Household en pic vmeni taxes from Schedule H	60a	1,082,019	
	b	First-time, on a Juyer credit repayment. Attach Form 5405 if required	60b	417,495	
	61	Health care: Individual responsibility (see instructions) Full-year coverage	61	1,694,088	
	62	Tillings from a Form 8959 b Form 8960 c Instructions; enter code(s)	62	Other Taxes 644.829	П
	63	Add In 2s 56 through 02. 1116 is your total tax	63	1,460,030,577	
Payments	64	Federal income tax withheld from Forms W-2 and 1099 64 1,126,411,434	-	1,400,000,077	
Payments	65	2014 estimated tax payments and amount applied from 2013 return 65 334,458,863	-		
If you have a	66a		1		
qualifying		30,000,101	_		
child, attach	b	Nontaxable combat pay election 66b 140,810	1		
Schedule EIC.	67	Additional child tax credit. Attach Schedule 8812	-		
	68	American opportunity credit from Form 8863, line 8 68 9,111,582	-		
	69	Net premium tax credit. Attach Form 8962 69 1,010,733	4		
	70	Amount paid with request for extension to file	4		
	71	Excess social security and tier 1 RRTA tax withheld	_	73a F2439= 44,117	
	72	Credit for federal tax on fuels. Attach Form 4136 72 148,234		73d Other Payments: 55,592	
	73	Credits from Form: a 2439 b Reserved c Reserved d 73			
	74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	1,694,889,272	
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	-389,859,873	
	76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here . ▶ □	76a	319,643,133	
Direct deposit?	▶ b	Routing number			
See	▶ d	Account number			
instructions.	77	Amount of line 75 you want applied to your 2015 estimated tax ▶ 77 70,216,740			
Amount	78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	156,177,870	
You Owe	79	Estimated tax penalty (see instructions)			
Third Party	Do		s. Com	plete below. No	
Designee		signee's Phone Personal ide		. —	
	nar	me ▶ no. ▶ number (PIN)	•	
		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to			
Sign	Un		arer nas	any knowledge.	
Sign Here	Und the	ey are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer	Dovati	mo phono numbor	
Sign Here Joint return? See	Und the You	ey are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which is based on the preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which prepare	Dayti	me phone number	
Here	Und the You	ur signature Date Your occupation		·	
Here Joint return? See instructions. Keep a copy for	Und the You		If the I	RS sent you an Identity Protection	
Here Joint return? See instructions.	Und the You	ouse's signature. If a joint return, both must sign. Date Your occupation Spouse's occupation	If the I	IRS sent you an Identity Protection nter it see inst.)	
Here Joint return? See instructions. Keep a copy for your records.	Und the You	ur signature Date Your occupation	If the I	RS sent you an Identity Protection nter it see inst.)	
Joint return? See instructions. Keep a copy for your records. Paid	Und the You	ouse's signature. If a joint return, both must sign. Date Your occupation Spouse's occupation	If the I PIN, en here (s	RS sent you an Identity Protection nter it see inst.)	
Joint return? See instructions. Keep a copy for your records. Paid Preparer	Und the You Spi	ouse's signature. If a joint return, both must sign. Date Your occupation Spouse's occupation	If the I PIN, en here (s Chec self-e	IRS sent you an Identity Protection nter it see inst.)	
Joint return? See instructions. Keep a copy for your records. Paid	Spring Firm	ouse's signature. If a joint return, both must sign. Date Your occupation Spouse's occupation nt/Type preparer's name Preparer's signature Date	If the I PIN, en here (s Chec self-e	RS sent you an Identity Protection Inter it see inst.) RK ☐ if employed SEIN ▶	

		ent of the Treasury—Internal Re Individual Incor		(99) Return	201	4 ₀	MB No. 154	45-0074	IRS Use (Only—[Oo not write or staple in this	space.
		or other tax year beginning			, 2014, ei	nding		,	20	Se	ee separate instructio	ns.
Your first name and ini	itial		Last name		, , , , ,	<u> </u>					our social security num	
			1 1									
If a joint return, spouse			Last name							Sp	ouse's social security nu	mber
		40 Only = 70,440,578							A 1			
Home address (numbe	er and st	reet). If you have a P.O. bo	ox, see instru	ctions.					Apt. no.		Make sure the SSN(s) and on line 6c are co	
City, town or post office,	state, an	d ZIP code. If you have a fore	eign address, a	lso complete s	paces below (se	e instruc	tions).	I			Presidential Election Cam	
											2,416,828 Y = ** 5,1	
Foreign country name				Foreign pro	vince/state/co	unty		Foreign	postal cod		x below will not change your to	ax or
31,309,46 Filing Status		Single			9,907,854		Head of h	ousehold	d (with qua	lifying	person). (See instruction	ns.) If
41,673,15	12	Married filing jointly	even if only	one had inc	come)		the qualify	ing pers	on is a chi	ld but	not your dependent, ent	er this
Check only one	3	Married filing separa	•	spouse's SS	N above		child's na					
OOX. 1,986,095		and full name here.	-		44,913	j _	Qualifyin	g widow	(er) with	deper	ndent child Ret.	. = 83,20
Exemptions	6a	Vourself. If some	ne can clai	m you as a	dependent, d	do not	check box	6a . 8	3,208,538	3.}	Boxes check Ret. = on 6a and 6h Exempt.	29.739.9
.xompuono	b	Spouse . 41,6	76,877		<u> </u>		<u> </u>			J	No. of children	= 53.534.8
	С	Dependents:		(2) Deper		den	Number		under age 1 child tax cre		on 6c who:	
((1) First n	ame Last name	S00	cial securi Nu	mber of Retu	rns to	Exempt		ructions)	uit	lived with you did not live with	
_		CHILDREN AT HOME		29,7	39,978		53,534,848	3 [2	20,512,364	4	you due to di Ret. = or separat Exempt.=	250,593 288,329
f more than four		CHILDREN AWAY FROM	и номе	250,	593		288,329	[-	14,154,34	4	(see instructions)	
lependents, see - nstructions and -		PARENTS		1,64	3,895		1,948,010	[:	5,167,079		Dependents on 6c not entered above	
heck here		OTHER DEPENDENTS		2,85	9,973		3,789,040	[·	1,436,047			$\overline{}$
	d	Total number of exem	otions claim	ed . Retur	ns = See 6a	Exe	mptions =	184,44	5,643		Add numbers on lines above ▶	
naama	7	Wages, salaries, tips,	etc. Attach I	Form(s) W-2						7	64,782,910	
ncome	8a	Taxable interest. Attac								8a	35,646,931	
	Ь	Tax-exempt interest.		-		8b	5.63	3,030				
ttach Form(s)	9a	rdinary dividends. At					-,-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		9a	24,909,346	
W-2 here. Also	b	Qualified dividends		a.o 2 oqa		9b	23.3	21,184			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
ittach Forms V-2G and	10	xable refunds, cr.:di	ts or ouset	s of state ar	d local inco				_	10	20,791,909	
099-R if tax	X	Alimony receive.	10, 011001	o o o o o o o o o o o o o o o o o o o						11	435,510	
vas with relu.	12	Business incon. or (lo	Attach	Schedule C	or C-F7 13	Can G	ain Dist	= 3.17	79 961	12	24,073,449	
	13	Capital gain c (los.).	•			-		-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	13	20,189,886	_
fyc. did no	14	Other galls or (osses)			julieu. Il liot	require	u, crieck i	1010		14	2,288,854	
jet a W. 2,	15a	IRA dis ributions .	15a	11,948,30	77	 h Tava	 able amour			15b	11,304,127	
see instructions.	16a	Per Jons and annuities	16a	23.807.42			able amour			16b	21.660.938	
	7	".enta real estate, roya							 Julo E	17	17,519,383	
		Farm income or (1. ss).		• •							1,784,483	_
	19	Unemployment com								18 19		
		Social security pene "ts	1	19,222,8			 able amour				4,191,715	
	21	Other me. ist typ			55	D Taxa	able arriour	и.		20b 21	14.806.627	
	22	Combine the mounts in			es 7 through	21 This	is your tot:	al incon	ne Þ	22	5,392,330	
	23					23		55,484		22	84,711,975	4 204
Adjusted	23 24	Certain less expense				23	2,30	, , , , , , , , , , , , , , , , , , , 			21. Net oper. loss= 21. Stock options=	1,201,4 3,081
Gross	24	fee-basis government off		· 1	· · ·	24	153	2,356			21. Cancel. of debt=	
ncome	25	Health savings accour				24 25		31,357			21. For. earn. inc. ex	453.22
-	25 26	J						28,284			21. Gambling inc.=	1,871,
	26	Moving expenses. Atta				26		51,496			21. Taxable HSA =	298,87
	27	Deductible part of self-er				27		9,517	·			
	28	Self-employed SEP, S		-		28		35,169			I	
	29	Self-employed health i				29		1,626	-		I	
	30	Penalty on early withd				30					I	
		Alimony paid b Recip			<u> </u>	31a		7,972	-		I	
	32	IRA deduction				32		0,139	_			
	33	Student loan interest of				33		7,769				355
	34	Tuition and fees. Attac				34		28,222	-			922
	35	Domestic production ac				35		3,915				25,339
		Add lines 23 through 3	5							36	32,394,617	
	36	•										_
	37	Subtract line 36 from let, and Paperwork Rec	ne 22. This	is your adju	sted gross	income	e			37	84,709,749 Form 1040	

1040	Department of the Treasury—Internal Re U.S. Individual Incom	, ,	201	4	MB No. 1545-0074	IRS I lea O	nlv — D	o not write or staple in th	is space
For the year Jan. 1-Dec	. 31, 2014, or other tax year beginning	ne rax netum	, 2014, 6		, 2			e separate instructi	
Your first name and	nitial	Last name Total 10	040 ONLY retu	ırns filed	= 84,921,477		You	ur social security nu	mber
If a joint return, spou	se's first name and initial	Last name					Spc	ouse's social security r	number
,, -,			ically filed for	ms 1040	Only = 70,440,57	8			
Home address (num	per and street). If you have a P.O. be	ox, see instructions.				Apt. no.	A	Make sure the SSN(s	
O'the beautiful of the control of th	and the second ZID and a March 16 and				tions)			and on line 6c are c	
City, town or post offic	e, state, and ZIP code. If you have a for	eign address, also complete	spaces below (s	see instruc	tions).			residential Election Ca k here if you, or your spous	
Foreign country nam	9	Foreign p	vince/ tate/co	ounty	Foreign p	ostal code	jointly	y, want \$3 to go to this fund below will not change you	d. Checking
				•			refun		Spouse
Filing Status	1 Cingle			4	Head of household	(with qual	fying	person). (See instruction	ons.) If
		(even if only one had in	•				d but r	not your dependent, er	nter this
Check only one box.	Married filing separa	ately Enter pouse's S	SN above	5 🗆	child's name here. Qualifying widow(enen	dent child	
		one can claim you as a	dependent.		, , ,	· ,	.)	Boxes checked	
Exemptions	b Spouse						[]	on 6a and 6b No. of children	
	c Dependents	(2) Dependen		Dependent				on 6c who: • lived with you	
	(1) First name	SOCIE SECE. INU	in er relat	tionship to	you (see instri		_	did not live with you due to divorce	
If more than four) —				-	or separation (see instructions)	
dependents, see							_	Dependents on 6c not entered above	
instructions and check here ►								Add numbers on	
	d Total number of exer	ntions claimed						lines above	<u> </u>
Income		etcach Form(s) W-					7	5,261,795,703	
		ch Schedule B if requir		1 1	62,114,765		8a	90,673,438	
Attach Form(s)	·	Do not include on line ttach Schedule B if req		8b	02,114,705		9a	251,553,203	
W-2 here. Also attach Forms			•'	9b	190,161,471		<u> </u>		
W-2G and	10 Taxable refunds, cred	its, or offsets of state a	and local inco	me taxe	es	[10	30,088,465	
1099-R if tax was withheld.	•						11	10,052,345	
	· ·	oss). Attach Schedule (12	317,258,762 687,387,778	+
If you did not	13 Capital gain or (loss).14 Other gains or (losses)	Attach Schedule D if re	equirea. Il noi	require	a, check here		13 14	8,972,556	+
get a W-2, see instructions.	15a IRA distributions .	15a 254,278,	178	b Taxa	able amount .		15b	212,656,205	
see manactions.	16a Pensions and annuities	16a 964.041.4	469	b Taxa	able amount	[16b	546,650,772	
		alties, partnerships, S	•			ule E	17	679.383.869	
		. Attach Schedule F .					18	-8,276,215 20,662,557	
	19 Unemployment compe20a Social security benefits	ensation			able amount		19 20b	222.701.517	
	21 Other income. List typ			D Take	iono arrioditi.		21	35,987,882	
	22 Combine the amounts in	the far right column for I	ines 7 through	21. This	is your total incom	e ▶	22	8,191,757,865	
Adjusted	'			23	764,492	+		21. Net oper. loss=	,,
Gross	· ·	es of reservists, performir ficials. Attach Form 2106	,	24	537,293			21. Stock options= 21. Cancel. of debt	
Income	· ·	nt deduction. Attach Fo		25	4,105,729	+		21. For. earn. inc. e	× 28,173,3
	_	ach Form 3903		26	3,444,883			21. Gambling inc.=	, , .
	27 Deductible part of self-en	mployment tax. Attach So	chedule SE .	27	29,287,458			21. Taxable HSA =	353,121
	· ·	SIMPLE, and qualified p		28	23,214,590	+			
	• •	insurance deduction		29	28,112,970 140,135	+			
		Irawal of savings bient's SSN ▶		30 31a	11,808,353	+			
	• • • • • • • • • • • • • • • • • • • •			32	11,875,294	+			
		deduction		33	7,890,595			36. Archer MSA Ded.= 7	,597
		ch Form 8917			2,300,686	\perp		36. Housing ded.= 9	
	· ·	tivities deduction. Attach		35	11,975,861		200	36. Other adj.= 1	,582,095
		35 line 22. This is your ad					36 37	137,141,840 8,054,616,026	+
	2 2 2.01 00 01111	, , ,	,				٠,	-,,	

Form 1040 (2014	1)	39a A = 16,994,631	B = 7,3	59,842	C = 1	52,905	D = 40,	498			Page 2
	38	Amount from line 37 (adju	sted gross income	e)					38		
T	39a		orn before January				Total boxes			Basic Stand. Ded. =	39,255,67
Tax and			s born before Janu			- 1	checked ► 39a			Add. Stand. Ded. =	7,995,31
Credits	b	If your spouse itemizes on						39b□		Stand. = 39,255,671	ı
Chandend	40	Itemized deductions (fro	•	•			•		40	Itmzed = 43,965,083	
Standard Deduction										10,000,000	
for—	41	Subtract line 40 from line							41	77,140,390	
People who check any	42	Exemptions. If line 38 is \$15		-					42	81,533,632	
box on line	43	Taxable income. Subtract							43	69,609,047	
39a or 39b or who can be	44	Tax (see instructions). Chec	k if any from: a	Form(s) 8814	b [Form	4972 c .		44	68,766,637	
claimed as a	45	Alternative minimum tax	(see instructions)	. Attach Form	6251				45	4,276,627	
dependent, see	46	Excess advance premium	tax credit repayme	ent. Attach Fo	rm 896	62 .			46	1,091,793	
instructions.	47	Add lines 44, 45, and 46							47	68,973,625	
All others:	48	Foreign tax credit. Attach				48	7,958,139			54a F3800= 348,214	
Single or Married filing	49	Credit for child and depend				49	4,530,476			54b F8801= 316,171 54c other= 3,554	
separately,	50	•	·				5,881,694			54c AMV= 3,000	
\$6,200		Education credits from Fo	·			50				54c Sch R= 16,814	
Married filing jointly or	51	Retirement savings cont				51	3,265,176			54c F8834= 294 54c F8911= 6,425	
Qualifying	52	Child tax credit. Attach S	•	•		52	13,366,513			54c F8936= 46,593	
widow(er), \$12,400	53	Residential energy credits				53	2,663,702			54c F8396= 63,308 54c F8839= 73,951	
Head of	54	Other credits from Form: a	3800 b 🗌 880	1 с 🗌		54					
household, \$9,100	55	Add lines 48 through 54.	These are your tota	al credits .					55	30,178,236	
ψ3,100	56	Subtract line 55 from line	47. If line 55 is mo	re than line 47	', enter	-0-		. ▶	56	64,218,624	
	57	Self-employment tax. Atta							57	19,351,496	
Othor	58	Unreported social security							58	a= 100,916 b=	36.211
Other	59	Additional tax on IRAs, oth			_		_		59	5,725,795	1
Taxes			•	•			•				-
	60a	Household employment ta							60a	196,098	
	b	First-time homebuyer cred			•				60b	764,493	
	61	Health care: individual resp	• ,	•	•	·	_		61	3,454,412	
	62	Taxes from: a Form 8							62	Other Taxes = 989,	929
	63	Add lines 56 through 02.	186 3,591,3 11113 13 YUUI WAA K	314 3 4		F	Recapture Tax = 4,8	31 ▶	63	73,961,420	
Payments	64	Feder Vincome tax withhe	eld from Forms W-	2 and 1099		64	70,478,796				
	65	2 14 estinated tax payment	ts and amoun appli	ed from 2013 re	eturn	65	8,972,738				
If you have a	6 a	Ean. Income credit (F	(c)			66a	11,125,589				
qualifying		ntaxable combat pay Llec		2,070					•		
child, attach Schedule EIC.	7	Additional child tax cre 'it.				67	8,329,974	Т			
Gorioddin Eigi											
	6 Ł	American opportun 'v c				68	5,726,724				
		Net prenium to cre in.				69	962,840				
	70	Amount paid with request	for extension to fil	le		70	1,989,956			73a F2439= 14,01	0
Ť	71	Exce is so lial security and	_			71	1,450,256			73d Other Payments: 12,76	0
	72	red or felleral tax on fu	iels. A ach Form 4	1136		72	353,397				
	3	edits from Form: a 2435 b	Poser d c Res	served d		73					
	7-	Add Imes 64, 65, 66a, and	7 throu h 73. Th	nese are your t	total p	ayment	ts	. •	74	78,427,608	
Refund	75	If line 74 is more than line	63. Jubt act line 6	63 from line 7	4. This	is the a	amount vou over i	paid	75	57,611,010	
	76a	Amount of 1: 75 ye was					•	▶ □	76a	54,817,612	\top
Direct donosito	▶ b	Routing umber					_	vings		5-1,517,01 2	+
Direct deposit? See	► d	Account umber				/pe		virigo			
instructions.		Amount of In 75 ou want	applied to your 00	15 octionated	tov 🟲	77	3,614,619				
Amount	77									00.075.000	
Amount	78	Amount you owe. Subtra				i	•	ns ►	78	23.875.929	
You Owe	79	Estimated tax penalty (see				79	8,535,720				
Third Party	Do	you want to allow another	person to discuss	this return wit	th the II	RS (see	instructions)?	Yes	. Com	plete below.	No
Designee		signee's		Phone				onal iden	tificatio	n	
<u>o:</u>		me 🕨	N	no. ►				oer (PIN)			l 1: - 4
Sign		der penalties of perjury, I declare to are true, correct, and complete.									bellet,
Here		ur signature	Docial allott of propare	Date		occupati		ion propa		me phone number	
Joint return? See											
instructions.	Cra	avanta aimantuun If a inint vatuu		Data	Constitution	'			If Ale a II	DC aant way an Idantity D	
Keep a copy for your records.	Sp	ouse's signature. If a joint return	n, both must sign.	Date	Spous	se's occ	upation		PIN, er	RS sent you an Identity Pr nter it	rotection
			1 _							ee inst.)	
Paid	Pri	nt/Type preparer's name	Preparer's signatu	ire			Date		Chec	k 🗌 if PTIN	
Preparer		52,923,768								mployed	
Use Only	Fin	m's name ▶							Firm's	s EIN ▶	
OSE OILLY		m's address ▶							Phon		
www.irs.gov/for										Form 104	0 (2014)

	.)			Page 2
	38	Amount from line 37 (adjusted gross income)	38	
	39a	Check \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		Basic Stand. Ded. = 358,167,274
Tax and	Jaa	<u> </u>		
Credits		if: Spouse was born before January 2, 1950, ☐ Blind. J checked ▶ 39a ☐	4	Add. Stand. Ded. = 14,798,183
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here▶ 39b		Stand. = 372,966,976
Standard	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	Itmzed = 1,206,705,085
Deduction for —	41	Subtract line 40 from line 38	41	6,713,444,842
People who	42	Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions	42	703,191,913
check any	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43	6,096,532,652
box on line 39a or 39b or				
who can be	44	Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c	44	1,281,178,137
claimed as a dependent,	45	Alternative minimum tax (see instructions). Attach Form 6251	45	28,644,939
see	46	Excess advance remiun tax credit repayment. Fitach Form 8962	46	1,073,297
instructions.	47	Add lines 44, 15, at 146	47	1,311,208,332
All others:	48	Foreign tax c 30. Attaur Form 1116 if rec red		54a F3800= 3,137,282
Single or Married filing	49	Credit Cashild and Case expenses. A tach Form 2441 49 2,525,339		54b F8801= 963,909 54c other= 57,471
separately,	50	0 07F 000		54c AMV= 8,801
\$6,200			-	54c Sch R= 1,697
Married filing jointly or	51	Retire, ent's vings contributions cre "it. Artach Form 8880 51 634,787		54c F8834= 627 54c F8911= 4,723
Qualifying	52	Ci. Id tax credit. Attach Sci. Jule 2812 if required 52 17,863,356		54c F8936= 263,260
widow(er), \$12,400	53	Residential energy credits Attach Form 5695		54c F8396= 87,280
Head of	54	Other credits from Form: 2800 b 8801 c 54		54c F8839= 355,110
household,	55	Add lines 48 though 54. There are your total crec ts	55	56,165,735
\$9,100	56	Subtract line 55 for a line 47. If line 55 is not removed 47, enter -0-	56	1,255,042,598
	57	Self-employment ax. Attach Schedule SF	57	58,467,503
Other	58	Unreported social ecurity and Medicare tal from Form: a 4137 b 8919	58	a= 20,816 b= 16,557
Taxes	59	Additional tax on IRAs, other quaim. Treatment plans, etc. Attach Form 5329 if required	59	5,840,378
Taxes	60a	Household employment tax is from Sciedule History.	60a	1,082,019
	b	First-time homebuyer credit paymen Attach Form 5405 if required	60b	417,495
	61	Health care: individual responsion, (see instructions) Full-year coverage	61	944.123
		· · · · · · · · · · · · · · · · · · ·		
	62	Taxes from: a Form 8959 b Form 8960 c Instructions; enter code(s)	62	Other Taxes 644,829
	63	Add lines 56 through 02. 1113 is your 22,480,136 Recapture Tax = 737	63	1,352,230,540
Payments Payments	64	Federal income tax withheld from Forms W-2 and 1099 64 957,036,456		
	65	2014 estimated tax payments and amount applied from 2013 return 65 333,511,946		
If you have a	66a	Earned income credit (EIC) 66a 27,937,888		
qualifying child, attach	b	Nontaxable combat pay election 66b 30,257		
Schedule EIC.	67	Additional child tax credit. Attach Schedule 8812 67 11,422,191		
Corrodato Ero:	l			
	68	, , , , , , , , , , , , , , , , , , , ,		
			-	
	69	Net premium tax credit. Attach Form 8962 69 792,065		
	70	Net premium tax credit. Attach Form 8962		
				73a F2439= 44,117
	70	Amount paid with request for extension to file	- - -	73a F2439= 44,117 73d Other Payments: 54,123
	70 71	Amount paid with request for extension to file		· · · · · ·
	70 71 72 73	Amount paid with request for extension to file	74	73d Other Payments: 54 , 123
Refund	70 71 72 73 74	Amount paid with request for extension to file	74	73d Other Payments: 54,123 1,464,491,921
Refund	70 71 72 73 74 75	Amount paid with request for extension to file	75	73d Other Payments: 54,123 1,464,491,921 -262.794.686
Refund	70 71 72 73 74 75 76a	Amount paid with request for extension to file		73d Other Payments: 54,123 1,464,491,921
Direct deposit?	70 71 72 73 74 75	Amount paid with request for extension to file	75	73d Other Payments: 54,123 1,464,491,921 -262.794.686
Direct deposit?	70 71 72 73 74 75 76a	Amount paid with request for extension to file	75	73d Other Payments: 54,123 1,464,491,921 -262.794.686
Direct deposit?	70 71 72 73 74 75 76a ▶ b	Amount paid with request for extension to file	75	73d Other Payments: 54,123 1,464,491,921 -262.794.686
Direct deposit?	70 71 72 73 74 75 76a ▶ b ▶ d	Amount paid with request for extension to file	75	73d Other Payments: 54,123 1,464,491,921 -262.794.686
Direct deposit? See instructions.	70 71 72 73 74 75 76a b d 77	Amount paid with request for extension to file	75 76a	73d Other Payments: 54,123 1,464,491,921 -262.794.686 192,675,554
Direct deposit? See instructions. Amount You Owe	70 71 72 73 74 75 76a ▶ b ▶ d 77 78 79	Amount paid with request for extension to file	75 76a 78	1,464,491,921 -262.794.686 192.675.554
Direct deposit? See instructions. Amount You Owe Third Party	70 71 72 73 74 75 76a ▶ b ▶ d 77 78 79	Amount paid with request for extension to file	75 76a 78 ss. Com	1,464,491,921 -262.794.686 192.675.554 151.684.813
Direct deposit? See instructions. Amount You Owe	70 71 72 73 74 75 76a ▶ b ▶ d 77 78 79 Do Des	Amount paid with request for extension to file	75 76a 78 ss. Comntification	1,464,491,921 -262.794.686 192.675.554 151.684.813
Direct deposit? See instructions. Amount You Owe Third Party Designee	70 71 72 73 74 75 76a ▶ b ▶ d 77 78 79 Do Deenar	Amount paid with request for extension to file	75 76a 78 78 s. Comntification	1,464,491,921 -262,794.686 192,675,554 151.684.813
Direct deposit? See instructions. Amount You Owe Third Party Designee Sign	70 71 72 73 74 75 76a ▶ b ▶ d 77 78 79 Do Des nar Und thes	Amount paid with request for extension to file	75 76a 78 s. Commitification	1,464,491,921 -262.794.686 192,675.554 151,684,813 Inplete below. No on on on on on No o
Direct deposit? See instructions. Amount You Owe Third Party Designee Sign Here	70 71 72 73 74 75 76a ▶ b ▶ d 77 78 79 Do Des nar Und thes	Amount paid with request for extension to file	75 76a 78 s. Commitification	1,464,491,921 -262.794.686 192,675,554 151,684,813 Inplete below. No
Direct deposit? See instructions. Amount You Owe Third Party Designee Sign Here Joint return? See	70 71 72 73 74 75 76a ▶ b ▶ d 77 78 79 Do Des nar Und thes	Amount paid with request for extension to file	75 76a 78 s. Commitification	1,464,491,921 -262.794.686 192,675.554 151,684,813 Inplete below. No on on on on on No o
Direct deposit? See instructions. Amount You Owe Third Party Designee Sign Here Joint return? See instructions.	70 71 72 73 74 75 76a b d 77 78 79 Do Deenar Unc	Amount paid with request for extension to file	75 76a 78 78 Ss. Comntification The best arer has Dayti	1,464,491,921 -262.794.686 192.675.554 151.684,813 Inplete below. No on No o
Direct deposit? See instructions. Amount You Owe Third Party Designee Sign Here Joint return? See	70 71 72 73 74 75 76a b d 77 78 79 Do Deenar Unc	Amount paid with request for extension to file	75 76a 78 s. Committification the best arer has Dayti	1,464,491,921 -262.794.686 192,675,554 151.684,813 Inplete below. No on
Direct deposit? See instructions. Amount You Owe Third Party Designee Sign Here Joint return? See instructions. Keep a copy for your records.	70 71 72 73 74 75 76a ▶ b ▶ d 77 78 79 □ Do Des nar Und their	Amount paid with request for extension to file	75 76a 78 s. Committification the best arer has Dayti	1,464,491,921 -262,794.686 192,675,554 151,684.813 Inplete below. No Inplete below. No Inplete below. No Inplete below. Inplete below. No Inplete below. I
Direct deposit? See instructions. Amount You Owe Third Party Designee Sign Here Joint return? See instructions. Keep a copy for	70 71 72 73 74 75 76a ▶ b ▶ d 77 78 79 □ Do Des nar Und their	Amount paid with request for extension to file	75 76a 78 78 s. Commitification the best arer has Dayti	1,464,491,921 -262.794.686 192.675,554 151.684.813 Toplete below. No on No o
Direct deposit? See instructions. Amount You Owe Third Party Designee Sign Here Joint return? See instructions. Keep a copy for your records.	70 71 72 73 74 75 76a ▶ b ▶ d 77 78 79 □ Do Des nar Und their	Amount paid with request for extension to file	75 76a 78 78 78 s. Commitification the best arer has arer has payti	1,464,491,921 -262.794.686 192.675.554 151.684.813 Inplete below. No on No o
Direct deposit? See instructions. Amount You Owe Third Party Designee Sign Here Joint return? See instructions. Keep a copy for your records. Paid Preparer	70 71 72 73 74 75 76a b d 77 78 79 Do Des narr Unc the You Prir	Amount paid with request for extension to file	75 76a 78 78 78 s. Commitification the best arer has arer has payti	1,464,491,921 -262.794.686 192.675,554 151.684.813 Toplete below. No on No o
Direct deposit? See instructions. Amount You Owe Third Party Designee Sign Here Joint return? See instructions. Keep a copy for your records. Paid	70 71 72 73 74 75 76a ▶ b ▶ d 77 78 79 Do Dear Und their You Firm	Amount paid with request for extension to file	75 76a 78 78 78 s. Commitification the best arer has arer has payti	1,464,491,921 -262.794.686 192.675.554 151.684.813 Inplete below. No on N

For the year Jan. 1-Dec.	31, 2014.	, or other tax year beginning			, 2014, en	ding		, 2	0	Se	e separate instruction	ons.
Your first name and in		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Last name		, , , , ,	- 5				You	ur social security nun	nber
Electronically Filed	l Return	s = 128,118,903										
If a joint return, spous	e's first i	name and initial	Last name							Spc	ouse's social security nu	umber
1040's E-fi	led =	70,440,578										
Home address (numbe	er and st	treet). If you have a P.O. bo	ox, see instru	ctions.					Apt. no.	A	Make sure the SSN(s)	above
1040A's E-f	filed =	37,206,180									and on line 6c are co	
City, town or post office,	, state, ar	nd ZIP code. If you have a fore	eign address, a	ilso complete spa	aces below (se	e instruc	tions).			Pı	residential Election Can	npaign
1040EZ's E-	filed =	20,472,145									k here if you, or your spouse	
Foreign country name	!			Foreign provi	nce/state/co	unty		Foreign p	ostal code		y, want \$3 to go to this fund. below will not change your	
											* 2,800,918 Y = **	
iling Status	141	Single		1	20,043,585	4	Head of I	nousehold	(with qual	fying p	person). (See instruction	ns.) If
46,708,4	51 2	Married filing jointly	even if only	one had inco	ome)			ying perso		, 0,	, \	,
heck only one	3	Married filing separa	•		•		child's na	ame here.	▶			
ox. 2,187,900		and full name here.	•		65,853	5	Qualifyir	ng widow(er) with d	epen		20,501,787
'vanantiana	6a	Yourself. If some	ne can clai	m you as a de	ependent, d	lo not	check bo	x 6a . 1	20,501,78	7.	Boxes chec Ret =	167.215.872 42,480,598
xemptions	b	Spouse . 46,7	14,085		·					. }	on 6a an Exempt.=	<u>75,030,6</u> 38
	С	Dependents:		(2) De	T	enc	Number		inder age 17		on 6c who:	
	(1) First r	•	SO	cial sec Numbe	r of Returns	hip	Exempt.=		nild tax cred actions)	t	lived with you did not live with	
•	• •	CHILDREN AT HOME		42,480,5	98	7	5,030,638		33,852		did not live Ret. = you due to discreparatic Exempt.=	325,283 = 388,450
more than four	C	CHILDREN AWAY FROM	НОМЕ	325,283		3	88,450	20,6	323,390		(see instructions)	
ependents, see	F	PARENTS		2,447,17	'8	2	,932,410	7,52	25,008		Dependents on 6c not entered above	
heck here	C	THER DEPENDENTS		6,147,76	64	8	,669,571	2,08	32,195			一
	d	Total number of exem	otions claim	ned Returns :	= See 6a	Exe	mptions =	254,236,	941 .		Add numbers on lines above ►	
naama	7	Wages, salaries, tips,	etc. Attach	Form(s) W-2						7	108,028,792	
ncome	8a	Taxable interest. Attac	ch Schedule	B if required					. [8a	36,694,235	
	b	Tax-exempt interest.	Do not incl	ude on line 8a	١	8b	5.02	27,108				
ttach Form(s)	9a	Ordinary dividends. At	thch Sched	ule B if requir	ed	·				9a	23,621,207	
/-2 here. Also ttach Forms	b	Qualified divide ds				9b	22.2	91,826				
/-2G and	10	Taxable refuncs, c. edi	ts, c r offset	s of state and	l local incor	ne taxe			· .	10	18,487,840	
099-R if tax	11	Alimony recrired							. [11	367,743	
as withheld.	12	Business acrain or (lo	ss). Attach	schedule C c	or C-EZ 1.3	Cap, G	ain Dist.	= 3.484	.481	12	20,037,134	
	13	Capit a gain "(loss).								13	17,430,729	
you did not	14	Other nains or (losses)	. Atto th Fo.	n 4797 . .					. [14	2.014.155	
et a W-2, ee instructions.	15a	. ?A c'stributions .	15a	11,997,720		b Taxa	able amou	nt	. [15b	11,382,013	
be manachons.	16a	Pen, ions and annuities	l'a	25,679,744		b Taxa	able amou	nt	. [16b	23,435,717	
	1/	Pental real estate, oya	alt .s, partn			trusts,	etc. Attac	h Sched	ule E	17	14,992,973	
	18	Farm income or ('oss).								18	1.577.952	
1	19	Unemploy ner compe	ensation .							19	6.424.220	
	20a	Scular eculty bunefits	20a	22,530,031		b Taxa	able amou	nt		20b	15.745.685	
()	21	there. List typ	e and amou	ınt						21	5.366.218	
	22	Con hine the amounts in	the far right	column for line	s 7 through 2	21. This	is your to t	tal income	• ▶	22	127,911,507	
V)	23	Educator expenses				23	3,37	71,388			21. Net oper. loss=	1,026,5
ajusted	4	Pertain business expense	es of reservis	ts, performing a	artists, and				1		21. Stock options=	3,033
Gross		lee-basis government off	cials. Attach	Form 2106 or 2	106-EZ	24	13	7,712			21. Cancel. of debt=	
icome	2 ;	Health savings accour	t deduction	n. Attach Form	n 8889 .	25	1,19	3,770			21. For. earn. inc. ex	
	26	Moving expenses. Atta	ach Form 39	903		26	1,01	9,279			21. Gambling inc.=	1,602,8
	27	Deductible part of self-er	nployment ta	ax. Attach Sche	edule SE .	27	16,1	07,670			21. Taxable HSA =	259,26
Y .	28	Self-employed SEP, S	IMPLE, and	qualified plan	ns	28	840	6,559				
	29	Self-employed health	nsurance d	eduction .		29	3,60	1,636	\perp			
	30	Penalty on early withd	rawal of sav	vings		30	540	0,059	\perp			
	31a	Alimony paid b Recip	ient's SSN			31a	518	3,193	\perp			
	32	IRA deduction				32	2,30	5,840	\perp			
	33	Student loan interest of	leduction .			33	11,1	51,826	\perp		36. Archer MSA Ded.= 5,	204
	34	Tuition and fees. Attac	h Form 891	7		34	1,53	35,534	\perp		36. Housing ded.= 1,	116
	35	Domestic production ac	tivities deduc	ction. Attach Fo	orm 8903	35	629	9,665				02,068
	36	Add lines 23 through 3	5						_	36	33,328,017	
							е					

1040	Department of the Treasury-Internal Revenue Service (99) U.S. Individual Income Tax Return	14 OMB No.	. 1545-0074 IRS Use 0	Only—Do	o not write or staple in this	s space.
For the year Jan. 1-Dec.		ending	, 20	See	e separate instructi	ons.
Your first name and in			, _ ,	_	ır social security nur	
Electronically F	led Returns = 128,118,903					
	e's first name and initial Last name			Spo	use's social security n	umber
1040's E-fi						
Home address (numb	er and street). If you have a P.O. box, see instructions.		Apt. no.		Make sure the SSN(s) above
1040A's E-	iled = 37,206,180				and on line 6c are co	
	state, and ZIP code. If you have a foreign address, at 2 cc. plete spices below	(see instructions).		Pr	esidential Election Car	npaign
1040EZ's E		,			k here if you, or your spouse	
Foreign country name	h reign province/stare/	county	Foreign postal code	jointly	, want \$3 to go to this fund.	Checking
,		7		refund	below will not change your d. You	Spouse
	1 Single	4 Head	of boundhold (with aug	lift door n		-
Filing Status	2 Married filing joi may 'even if only one had a come,		of household (with qua ualifying person is a chi			
Check only one	3 Married filing se varate.y. Enter spouse's "SN above		s name here.	iu but ii	iot your dependent, en	ter triis
box.	and full name here.		fying widow(er) with	depend	dent child	
	6a You sel. If s meone can claim y u as a dependent				Boxes checked	
Exemptions			DOX 6a	. }	on 6a and 6b	
		3) Dependent's	(4) ✓ if child under age 1	<u> </u>	No. of children on 6c who:	
		ationship to you	qualifying for child tax cred		 lived with you 	
	1) Filst lid le Last lidin		(see instructions)	_	 did not live with you due to divorce 	
If more than four				_	or separation (see instructions)	
dependents, se				_	Dependents on 6c	
instructions and check here	`			_	not entered above	_
Check here	d Tota null Ver d exemptions claimed			_	Add numbers on lines above ▶	
	7 Wa es, alaries, tips, etc. Attach Form(s) W-2			7	5,959,925,677	_
Income	1 T xab. interest. Attach Schedule B if required			8a	72,735,818	_
	b Tax-exempt interest. Do not include on line 8a		2,553,090	- Oa	72,735,010	_
Attach Form(s)	9a C dinary dividends. Attach Schedule B if required .	. 02 32	.,555,050	9a	199,994,795	
W-2 here. Also	b Qualified dividends	. 9b 14	9,714,047	- Ou	100,004,100	
attach Forms W-2G and	10 Taxable refunds, credits, or offsets of state and local inc			10	25,817,598	
1099-R if tax	11 Alimony received		ı	11	8,654,306	
was withheld.	12 Business income or (loss). Attach Schedule C or C-EZ			12	262,086,451	
	13 Capital gain or (loss). Attach Schedule D if required. If no			13	552,103,587	
If you did not	14 Other gains or (losses). Attach Form 4797	•	ı	14	6,115,424	
get a W-2, see instructions.	15a IRA distributions . 15a 232,733,108	b Taxable am	l l	15b	196.962.107	
see mstructions.	16a Pensions and annuities 16a 934,246,468	b Taxable am	ount	16b	543,826,021	
	17 Rental real estate, royalties, partnerships, S corporation	s, trusts, etc. At	tach Schedule E	17	580,805,751	
	18 Farm income or (loss). Attach Schedule F			18	-6,869,919	
	19 Unemployment compensation			19	27.372.582	
	20a Social security benefits 20a 474,910,468	b Taxable am	ount	20b	216,657,641	
	21 Other income. List type and amount			21	31.955.002	
	22 Combine the amounts in the far right column for lines 7 through	h 21. This is your	total income >	22	8,551,083,061	
Adjusted	23 Educator expenses		355,854		21. Net oper. loss=	152,535,5
	24 Certain business expenses of reservists, performing artists, and				21. Stock options=	292,118
Gross	fee-basis government officials. Attach Form 2106 or 2106-EZ		485,732		21. Cancel. of debt=	6,890,237
Income	25 Health savings account deduction. Attach Form 8889		,565,202		21. For. earn. inc. ex 21. Gambling inc.=	
	Moving expenses. Attach Form 3903		,069,604		21. Taxable HSA =	23,273,90 300,545
	27 Deductible part of self-employment tax. Attach Schedule SE		1,277,796		ET. TOAQUIE HOA =	300,345
	28 Self-employed SEP, SIMPLE, and qualified plans .	<u> </u>	,671,844			
	29 Self-employed health insurance deduction		1,430,042			
	30 Penalty on early withdrawal of savings		116,635			
	31a Alimony paid b Recipient's SSN ▶),207,026			
	32 IRA deduction		,200,577			
	33 Student loan interest deduction		,834,031		36. Archer MSA Ded.= 6	,890
	34 Tuition and fees. Attach Form 8917		,396,972		36. Housing ded.= 3	6,972
	35 Domestic production activities deduction. Attach Form 8903	-),341,342			384,514
	36 Add lines 23 through 35		ŀ	36	124,881,032	
	37 Subtract line 36 from line 22. This is your adjusted gros		>	37	8,426,202,029	(0014)

Form 1040 (2014	1)	39a A = 19,194,992	B = 7,94	43,938	C = 196	,043	D = 77,4	42			Page 2
	38	Amount from line 37 (adju	isted gross income	e)					38		
T	39a		oorn before Januar				Total boxes			Basic Stand. Ded. =	88,385,31
Tax and			as born before Janu			- 1	checked ► 39a			Add. Stand. Ded. =	11,989,80
Credits	b	If your spouse itemizes on						 39b□		Stand. = 88,385,312	l i
Otan dand		Itemized deductions (fro	•	•					40	Itmzed = 38,306,405	
Standard Deduction	40	·					~ .	•			'
for—	41	Subtract line 40 from line							41	113,445,450	
People who check any	42	Exemptions. If line 38 is \$1		•					42	119,056,687	
box on line	43	Taxable income. Subtra							43	97,891,064	
39a or 39b or who can be	44	Tax (see instructions). Chec	ck if any from: a	Form(s) 8814	b _ F	orm 4	972 c 🔲		44	97,027,053	
claimed as a	45	Alternative minimum tax	(see instructions)	. Attach Form	6251 .				45	3,736,128	
dependent, see	46	Excess advance premium	n tax credit repaym	ent. Attach Fo	rm 8962				46	1,591,815	
instructions.	47	Add lines 44, 45, and 46						>	47	97,298,772	
All others:	48	Foreign tax credit. Attach	Form 1116 if requi	ired	. 4	18	6,901,202			54a F3800= 301,126	
Single or Married filing	49	Credit for child and depend				19	5,906,437			54b F8801= 279,513 54c other= 2,193	
separately, \$6,200	50	Education credits from Fo	•			50	9,125,649			54c AMV= 2,846	
Married filing	51	Retirement savings cont	·			51	7,354,659			54c Sch R= 57,946 54c F8834= 293	
jointly or	52	Child tax credit. Attach S					20,345,600			54c F8911= 4,331	
Qualifying widow(er),		Residential energy credits	•	•		53	2,395,689			54c F8936= 38,231 54c F8396= 59,263	
\$12,400	53	_					2,000,000			54c F8839= 62,627	i
Head of household,	54	Other credits from Form: a				54				41,628,584	
\$9,100	55	Add lines 48 through 54.	•						55		
	56	Subtract line 55 from line							56	86,557,488	
	57	Self-employment tax. Atta	ach Schedule SE						57	16,107,670	_
Other	58	Unreported social securit	y and Medicare tax	from Form:	a 🗌 41	37	b 🗌 8919 .		58	a= 93,813 b=	29,206
Taxes	59	Additional tax on IRAs, oth	ner qualified retireme	ent plans, etc.	Attach Fo	rm 53	29 if required .		59	5,108,739	
Idxes	60a	Household employment ta	xes from Schedule	н					60a	157,431	
	b	First-time homebuyer cred	lit repayment. Attac	h Form 5405 if	f required				60b	680,180	
	61	Health care: individual resp	oonsibility (see instr	uctions) Ful	I-year cov	erage	п		61	7,350,342	
	62	Taxes from: a Form 8							62	Other Taxes = 871	.508
	63	Add lines 56 through 62.	140 3.147.0	21 R	ecapture Ta				63	96,143,247	
Payments	64	Federal income tax withh					114,039,529	T		00,110,211	
rayillellis		2014 estimated tax paymen					7,818,456				
If you have a	65										
qualifying	66a	Earned income cre 'it (L			0	6a	26,082,309				
child, attach	b	Nontaxable combat and en		6,975			40.550.000				
Schedule EIC.	67	Additional child tox re					18,559,269				
	68	American coportuity cr				88	9,388,515				
	69	Net premium tax credit.				69	1,342,389				
	70	Amc t pa 1 with request	t for extension to fi	le	7	70	1,577,742				
	71	Excess so ial security and	tie 1 h PTA tax wit	hheld	7	71	1,291,038			73a F2439= 10,18	0
	72	o. di. for federal tay on	uels. Hach Form 4	1136	7	72	316,988			73d Other Payments = 9,72	21
	75	Cred is from Form: a 243 k	Reserved c Res	served d	7	73					
~		Add lines 64, 65 66, and	67 through 73. Th	nese are your	total pay	ments	.	•	74	122,064,643	
Refund	75	If line 74 is nore partine	e 63. subtract line	63 from line 7	4. This is	the ar	mount vou overn	aid	75	101,937,824	
	76a	Amount of l' 75 you wa					•	• 🗆	76a	99,484,191	
Dir ct o posice	b	Routing n. mber			► c Type		_	rings		55,151,101	
Se Dir ct o posit?	► d	Account number			- Urype		Jan Jan	90			
, stru * .is.		Amou. t of line 75 you want	t applied to your 20	15 octimated	tov N 7	77	3,127,448	1			
Amount	77 78	A. acr. nt you owe. Subtra							70	22 506 044	
ou Owe					1	i i	•	5	78	22,596,944	
100 OWE	A.	I stimated tax penalty (se				79	7.665.556	<u> </u>			
Third Par v		you want to allow another	person to discuss		th the IRS	(see i	, ,			plete below.	_ No
De lignee		signee's me ▶		Phone no. ▶				nal ident er (PIN)	tificatio	n •	
Sign		der penalties of perjury, I declare	that I have examined the		companying	schedu		, ,	ne best	of my knowledge and	belief.
Sign Here		y are true, correct, and complete									,
	Yo	ur signature		Date	Your occ	cupatio	n		Daytir	me phone number	
Joint return? See instructions.											
Keep a copy for	Sp	ouse's signature. If a joint retur	n, both must sign.	Date	Spouse's	s occu	pation			RS sent you an Identity F	Protection
your records.	,		_						PIN, er	nter it ee inst.)	
	Pri	nt/Type preparer's name	Preparer's signatu	ıre	1		Date		,	PTIN	
Paid		74,903,328					- 410			k if if mployed	
Preparer	_		1								
Use Only		m's name								s EIN ▶	
		m's address ►							Phone		40
www.irs.gov/for	m1040									Form 10 4	40 (2014)

	1)			Page 2
	38	Amount from line 37 (adjusted gross income)	38	
Tax and	39a	Check You were born before January 2, 1950, Blind. Total boxes		Basic Stand. Ded. = 735,274,410
		if: Spouse was born before January 2, 1950, ☐ Blind. checked ▶ 39a		Add. Stand. Ded. = 21,728,083
Credits	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b		Stand. = 757,002,492
Chandard	40		40	Itmzed = 1,029,276,179
Standard Deduction				6,843,698,192
for—	41	Subtract line 40 from line 38	41	
 People who check any 	42	Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions	42	982,605,244
box on line	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43	6,005,756,448
39a or 39b or who can be	44	Tax (see instructions). Check if any from: a Fo. (s, 8814 b Form 4972 c	44	1,195,757,950
claimed as a	45	Alternative minimum tax (see instructic s)., ttach form 6251	45	24,253,699
dependent, see	46	Excess advance premium tax credit reprement. Attach Form 8962	46	1,264,835
instructions.	47	Add lines 44, 45, and 46	47	1,221,330,768
All others:	48	Foreign tax credit. Attach Form (116 it required		54a F3800= 2,612,964
Single or Married filing	49	0.000.004		54b F8801= 841,569
separately,		Croate for Grind and Goldston, and Gridger, Madein St. 2111		54c other= 11,423 54c AMV= 7,561
\$6,200	50	Education credits from Form 88-3, line 19		54c Sch R= 6,580
Married filing jointly or	51	Retirement savings co. tributions credit. Attaci. Foi n 8880 51 1,281,145		54c F8834= 621 54c F8911= 3,362
Qualifying	52	Child tax credit. / ttack Schedule 8812, if requirer 52 24,788,599		54c F8936= 222,362
widow(er), \$12,400	53	Residential energy sredus. Attach Form 56.5		54c F8396= 83,657
Head of	54	Other credit from Form: a 3800 b 3801 c 54		54c F8839= 296,134
household,	55	Add lin s 48 crough 54. These are your total credits	55	57,841,124
\$9,100	56	Subtract line 55 from line 4. If the 5 is more than line 47, enter -0-	56	1,163,489,644
				48,535,500
	57	Self- improyment tax. Attach S. hedule SE	57	
Other	58	U reported social secority and Medicare tax from Form: a 4137 b 8919	58	a= 17,634 b= 11,669
Taxes <	59	Additional tax on IRA s, other qualified retirement plans, etc. Attach Form 5329 if required	59	4,964,590
Taxes	ာ0a	Household employs enclases from Schedule H	60a	876,400
		First-time name cuyer credit repayment. Attach Form 5405 if required	60b	372,697
	61	Health care in "vidual responsibility (see instructions) Full-year coverage	61	1,519,960
	62	T xes f bm: a Form 8959 b Form 8960 c Instructions; enter code(s)	62	Other Taxes = 507.429
	63	Ado. nes 56 through 62. I his is your total tax	63	1,243,863,526
Payments	64	Federa, income tax withheld from Forms W-2 and 1099 64 986,088,147		
If b a a	65	2014 estimated tax payments and amount applied from 2013 return 65 274,131,217		
If you have a qualifying	66a	Earned income credit (EIC)		
child, attach	b	Nontaxable combat pay election 66b 114,949		
Schedule EIC.	67	Additional child tax credit. Attach Schedule 8812 67 24,694,196		
	68	American opportunity credit from Form 8863, line 8 68 8,382,731		
	69	Net premium tax credit. Attach Form 8962 69 895.647		
	70	· · · · · · · · · · · · · · · · · · ·		
	70			
		Amount paid with request for extension to file		
	71	Excess social security and tier 1 RRTA tax withheld		73a F2439= 26,218
	71 72	· · · · · · · · · · · · · · · · · · ·		73a F2439= 26,218 73d Other Payments: 28,591
		Excess social security and tier 1 RRTA tax withheld		
	72	Excess social security and tier 1 RRTA tax withheld	74	
Refund	72 73	Excess social security and tier 1 RRTA tax withheld	74 75	73d Other Payments: 28,591
Refund	72 73 74	Excess social security and tier 1 RRTA tax withheld		1,460,230,716 -345,036,547
	72 73 74 75 76a	Excess social security and tier 1 RRTA tax withheld	75	73d Other Payments: 28,591 1,460,230,716
Direct deposit?	72 73 74 75 76a ▶ b	Excess social security and tier 1 RRTA tax withheld	75	1,460,230,716 -345,036,547
	72 73 74 75 76a ▶ b	Excess social security and tier 1 RRTA tax withheld	75	1,460,230,716 -345,036,547
Direct deposit? See instructions.	72 73 74 75 76a ▶ b	Excess social security and tier 1 RRTA tax withheld	75 76a	73d Other Payments: 28,591 1,460,230,716 -345,036,547 289,486,905
Direct deposit? See instructions.	72 73 74 75 76a b d 77 78	Excess social security and tier 1 RRTA tax withheld	75	1,460,230,716 -345,036,547
Direct deposit? See instructions.	72 73 74 75 76a ▶ b ▶ d 77 78 79	Excess social security and tier 1 RRTA tax withheld	75 76a	73d Other Payments: 28,591 1,460,230,716 -345,036,547 289,486,905
Direct deposit? See instructions.	72 73 74 75 76a ▶ b ▶ d 77 78	Excess social security and tier 1 RRTA tax withheld	75 76a 78	73d Other Payments: 28,591 1,460,230,716 -345,036,547 289,486,905
Direct deposit? See instructions. Amount You Owe Third Party	72 73 74 75 76a ▶ b ▶ d 77 78 79	Excess social security and tier 1 RRTA tax withheld	75 76a 78	73d Other Payments: 28,591 1,460,230,716 -345,036,547 289,486,905 129,611,117
Direct deposit? See instructions. Amount You Owe Third Party Designee	72 73 74 75 76a ▶ d 77 78 79	Excess social security and tier 1 RRTA tax withheld	75 76a 78	1,460,230,716 -345,036,547 289,486,905 129,611,117
Direct deposit? See instructions. Amount You Owe Third Party Designee Sign	72 73 74 75 76a ▶ d 77 78 79 Do Desnan	Excess social security and tier 1 RRTA tax withheld	75 76a 78 . Com tification	73d Other Payments: 28,591 1,460,230,716 -345,036,547 289,486,905 129,611.117 pplete below.
Direct deposit? See instructions. Amount You Owe Third Party Designee	72 73 74 75 76a b d 77 78 79 Do Des nan Unc they	Excess social security and tier 1 RRTA tax withheld	75 76a 78 Comtification be best rer has	73d Other Payments: 28,591 1,460,230,716 -345,036,547 289,486,905 129,611,117 pplete below. □ No of my knowledge and belief, any knowledge.
Direct deposit? See instructions. Amount You Owe Third Party Designee Sign	72 73 74 75 76a b d 77 78 79 Do Des nan Unc they You	Excess social security and tier 1 RRTA tax withheld	75 76a 78 Comtification be best rer has	73d Other Payments: 28,591 1,460,230,716 -345,036,547 289,486,905 129,611.117 pplete below.
Direct deposit? See instructions. Amount You Owe Third Party Designee Sign Here Joint return? See instructions.	72 73 74 75 76a b d 77 78 79 Do Des nan Unc they You	Excess social security and tier 1 RRTA tax withheld	75 76a 78 Comtification be best rer has Dayti	1,460,230,716 -345,036,547 289,486,905 129,611.117 plete below. No on of my knowledge and belief, any knowledge. me phone number
Direct deposit? See instructions. Amount You Owe Third Party Designee Sign Here Joint return? See instructions. Keep a copy for	72 73 74 75 76a b d 77 78 79 Do Des nan Unc they You	Excess social security and tier 1 RRTA tax withheld	75 76a 78 . Comtification be best rer has Dayti	1,460,230,716 -345,036,547 289,486,905 129,611,117 plete below. No of my knowledge and belief, any knowledge. me phone number RS sent you an Identity Protection
Direct deposit? See instructions. Amount You Owe Third Party Designee Sign Here Joint return? See instructions.	72 73 74 75 76a b d 77 78 79 Do Des nan Unc they You	Excess social security and tier 1 RRTA tax withheld 71 2,556,775 Credit for federal tax on fuels. Attach Form 4136 72 136,290 Credits from Form: a 2439 b Reserved c Reserved d 73 Add lines 64, 65, 66a, and 67 through 73. These are your total payments If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid Amount of line 75 you want refunded to you. If Form 8888 is attached, check here Routing number Account number	75 76a 78 Comtification be best rer has Dayti	1,460,230,716 -345,036,547 289,486,905 129,611,117 plete below. No on on which was a second of my knowledge and belief, any knowledge. The phone number RS sent you an Identity Protection onter it see inst.)
Direct deposit? See instructions. Amount You Owe Third Party Designee Sign Here Joint return? See instructions. Keep a copy for your records.	72 73 74 75 76a b d 77 78 79 Do Des nan Unc they You	Excess social security and tier 1 RRTA tax withheld	75 76a 78 Commitification he best rer has Dayti If the I PIN, eihere (s	1,460,230,716 -345,036,547 289,486,905 129,611,117 Inplete below. No of my knowledge and belief, any knowledge. me phone number RS sent you an Identity Protection ner it see inst.) PTIN
Direct deposit? See instructions. Amount You Owe Third Party Designee Sign Here Joint return? See instructions. Keep a copy for your records. Paid	72 73 74 75 76a b d 77 78 79 Do Des nan Unc they You	Excess social security and tier 1 RRTA tax withheld	75 76a 78 . Come best rer has Dayti If the I PIN, et here (s	1,460,230,716 -345,036,547 289,486,905 129,611,117 plete below. No on on which was a second of my knowledge and belief, any knowledge. The phone number RS sent you an Identity Protection onter it see inst.)
Direct deposit? See instructions. Amount You Owe Third Party Designee Sign Here Joint return? See instructions. Keep a copy for your records. Paid Preparer	72 73 74 75 76a b d 77 78 79 Do Des nan Unc they You Prir	Excess social security and tier 1 RRTA tax withheld	78 78 Commitification If the I PIN, e here (s Chec self-e	1,460,230,716 -345,036,547 289,486,905 129,611,117 Inplete below. No of my knowledge and belief, any knowledge. me phone number RS sent you an Identity Protection nter it see inst.) PTIN PTI
Direct deposit? See instructions. Amount You Owe Third Party Designee Sign Here Joint return? See instructions. Keep a copy for your records. Paid	72 73 74 75 76a b d 77 78 79 Do Des nan Unc they You Frim	Excess social security and tier 1 RRTA tax withheld	78 78 Commitification If the I PIN, e here (s Chec self-e	1,460,230,716 -345,036,547 289,486,905 129,611,117 Inplete below. No on No

Form 1040A	-	tment of the Treasury—I				2014			_		
Your first name and init		5. Individual In	Last name	ax Heturn (99))	2014	IR	S Use Only-		write or staple in this	
our mist name and mit	.iai		Last Harrie						_	OMB No. 1545-0074 social security num	
				Total Forms F	Filed =	40,466	,308		Tour	social security fluir	ibei
f a joint return, spouse'	'e firet n	ame and initial	Last name						Snous	se's social security nu	ımher
a joint return, spouse	3 11131 110	arre arra iriitiai		Total Forms Filed	Electro	nically =	37.206.1	80	Spous	se s social security no	annoen
Home address (number	r and etr	eet). If you have a P.O. b				,		Apt. no.			
ionie address (namber	and sur	sely. Il you have a l .O. b	ox, see ilistiuo	dons.				Apt. 110.		lake sure the SSN(s) and on line 6c are co	
City town or post office (ctato and	I ZIP code. If you have a for	roign addross ale	sa camplata spaces bal	low (soo in	actructions)				sidential Election Cam	
oity, town or post office, s	state, and	. ZIP code. II you have a for	eigii address, ais	so complete spaces bei	iow (see ii	istructions).				ere if you, or your spouse	
				Fausian musuimas/at	tata/aa	-4.	Famair		jointly, w	vant \$3 to go to this fund.	Checking
Foreign country name		Single = 1	6 267 664	Foreign province/st			Forei	gn postal code		elow will not change your t	
			6,267,661			35,384			Y = * 6		
Filing 16,267,66		Single	/ :6		00,010					g person). (See instru	
status 11,035,384	4 2	Married filing joir	• .	•						but not vour depe	endent.
Check only 963,276	3	Married filing sepa	rately. Enter s	•				d's name he			
one box.		full name here. ▶		30,34					epende	nt child (see instruc	ctions)
Exemptions	6a			can claim you a	as a de	ependent	t, do no t	check)	Boxes Exem. = checked on	50,904
		_	ox 6a.	39,860,846					}	6a and 6b	
	b	☐ Spouse 1	1,043,384						J	No. of children	47.40
	С	Dependents:		(0) Daman dama	000:-1	(2) D	ndont'-	(4) √ if chi		on 6c who: Ret. = • lived with Exem.	17,49 . = 29,74
f more than six		·		(2) Dependent's s security numb		(3) Deperelationsh		age 17 qualif		you	
dependents, see		(1) First name	Last name	Security Hullib	701	- ciationsh	iip to you	instruction		did not live	
nstructions.	CHILD	REN AT HOME		17,497,747		29,742,4	88	15,107,7		with you due to	
-		REN AWAY FROM HON	 ЛЕ	133,216		169,292		8.520.83		divorce or Ret separation (se Exe	. = 133
-	PAREI			1,176,052		1,426,55	<u> </u>	3,191,3		instructions)	em. = 169
-		R DEPENDENTS								Dependents	
				3,974,070		6,018,10		919,418		on 6c not	
	Iotal	L DEPENDENTS		20,662,875		37,356,44	44			entered above	
-	Total			Returns = See 6a	a	88,260,675				Add numbers	
	_	Tatal assessing as of								on lines	
	d	Total number of	exemption	is ciaimed.						above ►	=
Income	_			=					_		
,		Wages, salaries,	tips, etc. A	Attach Form(s)	W-2.					35,279,410	
Attach											
Form(s) W-2	8a	Taxable interest							8a	6,284,828	
here. Also attach	b	Tax-exempt inte					166,58	6	_		
Form(s)	9a	Ordinary dividend	ds. Attach	Schedule B if r	equire	ed.			9a	2,742,335	
1099-R if tax	b	Qualified dividen	ds (see ins	structions).		9b	2,381,2	39			
was	10	Capital gain distr	ributions (s	see instructions	s).			•	10	897,695	
withheld.	11a	IRA				11b Ta:	xable an	nount			
f you did not		distributions.	11a	2,433,184		(se	e instruc	ctions).	11b	2,349,576	
get a W-2, see	12a	Pensions and					xable an				
nstructions.		annuities.	12a	6,855,772		(se	e instruc	ctions).	12b	6,482,623	
								709,775			
	13	Unemployment of	compensat	tion and Alaska	Perm				13	2,299,696	
		Social security	7011100110011				xable an				
		benefits.	14a	8,178,663			e instruc		14b	4,212,057	
-		benefits.	144	-, -,		(50	o motrac	otionoj.	170	.,,_	_
	15	Add lines 7 throu	igh 14h (fa	r right column)	This	is vour t	otal inco	nme 🕨	15	40,176,011	
	10	Add iii loo 7 tiil Ot	igii i t u (la	a rigiti coluitili)	. 11113	io your to	ctai iiict	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10	40,170,011	Щ_
	40	-	, .			40		_			
•	16	Educator expens				16	812,39				
•	16	IRA deduction (e	ee instruct			17	447,51				
gross ncome	17				otional	. 18	4,615,4	60			
gross ncome		Student loan inte		tion (see instruc	Clions)	. 10	7,010,7		_		
gross income	17 18	Student loan inte	rest deduc	,	Clions)						
Adjusted gross income	17		rest deduc	,	CHOHS)	19	619,10				
gross income	17 18	Student loan inte	rest deduc Attach Fo	orm 8917.	ŕ	19	619,10		20	5,992,139	
gross ncome	17 18 19	Student loan inte	rest deduc Attach Fo	orm 8917.	ŕ	19	619,10		20	5,992,139	<u> </u>
gross income	17 18 19	Student loan inte	rest deduc Attach Fo ough 19. Th	orm 8917. hese are your t	otal a	19 djustme	619,10 nts.	0	20	5,992,139	

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

Form 1040A		rtment of the Treasu				2014	I					
		s. individual	Last nai	Tax Return	(99)	2014	l IR	S Use Only	/—Do r		rite or staple in this	
Your first name and init	iai		Last nai	me					V		ocial security nun	
				Total Form	ns Filed :	= 40,46	6,308		10	Jul S	ocial security hun	ilbei
If a joint return, spouse	's first n	ame and initial	Last nai	me					Sp	oouse	's social security n	umber
				Total Forms Fi	led Electro	onically =	37,206,1	80				
Home address (number	r and sti	reet). If you have a P	.O. box, see ins	tructions.				Apt. no.	_	Ма	ake sure the SSN(s)	above
										ar	nd on line 6c are co	orrect.
City, town or post office, s	state, an	•	· ·		•	,					dential Election Can	
Foreign country name		Single =	16,267,661	Joint =	11,035	•	Egraio	n postal cod	join	ntly, wa	re if you, or your spouse ant \$3 to go to this fund.	Checking
Foreign country name				Foreign provin	ce/state/cou	irity	Foreig	jii postai cot	a D	ox belo und.	ow will not change your	tax or Spouse
Filing	1 [Single				4 H	and of house	hold (with	unalif	fvina	person). (See instr	
status	2	_ •	ı iointly (ever	n if only one had	income)						out not vour depe	
Check only	3			ter spouse's SSN			nter this child					
one box.		full name here.		•		5 🗌 Qı	ualifying wide	ow(er) with	depe	nden	t child (see instru	ctions)
Exemptions	6a	☐ Yourself.		ne can claim yo	ou as a d	epender	nt, do not	check)	Boxes checked on	
	L	□ 0	box 6a.							}	6a and 6b No. of children	
	b	Spouse						(4) ✓ if o	مرر امائما	J	on 6c who:	
	С	Dependents	•	(2) Depender			endent's	age 17 qua	alifying t	for	 lived with you 	
If more than six dependents, see		(1) First name	Last name	security n	umber	relations	ship to you	child tax o		e	did not live	
instructions.											with you due to divorce or	
											separation (see	
											instructions) Dependents	
											on 6c not	
										_	entered above	
								L		_	Add numbers	
	d	Total number	of exempt	ions claimed.							on lines above ►	
Income												
	7	Wages, salari	ies, tips, et	c. Attach Form	(s) W-2.				7	7 ′	1,055,088,585	
Attach Form(s) W-2	•	T		0.1. 1.1. 0.1					_		2 074 664	
here. Also	8a b			Schedule B if not include o			358,89	14	8	Ba	3,071,664	
attach	<u>Б</u>			ch Schedule B			330,03	74	_ ₉)a	3,149,029	
Form(s) 1099-R if tax		Qualified divide			ii roquii	9b	2,286,2	40		u		
was	10			s (see instruction	ons).				1	0	1,769,742	
withheld.	11a	IRA		- /			axable am					
If you did not		distributions.	11a	24,623,009		•	ee instruc		1-	1b	22,348,826	
get a W-2, see instructions.	12a	Pensions and		146,555,435			axable am		4.0	0 h	116,572,489	
		annuities.	12a	140,000,400			ee instruc r Income =			2b	110,572,409	
	13	Unemployme	nt compen	sation and Ala	ska Pern					3	9,203,925	
	14a	Social securit					axable an		-			
		benefits.	14a	151,985,329		(s	ee instruc	ctions).	14	4b	38,454,422	
	15	Add lines 7 th	rough 14b	(far right colur	nn). This	is your	total inco	me. 🕨	· 1	5	1,251,825,101	
_	46		(:\		10	404.74					
~									_			
income			•		tructions				_			
		3.0.00111100111			5.15110	,	.,022,0					
	19	Tuition and fe	es. Attach	Form 8917.		19	1,571,19	98				
	20	Add lines 16	through 19	. These are yoเ	ur total a	djustm	ents.		2	20	8,042,275	
	04	O. de de la la	00 f	- 4E TUI				_	_		4 040 700 000	
For Dicalogues 5								-				(201.4)
Adjusted gross income	15 16 17 18 19 20 21	Social securit benefits. Add lines 7 th Educator exp IRA deduction Student loan Tuition and fee Add lines 16	14a 14a 14b 15 14b 16 15 16 16 16 16 16 16 16 16 16 16 16 16 16	(far right colurnstructions). uctions). duction (see instruction form 8917. These are your electric form 15. This is your form 15. This is your factor form 15.	nn). This tructions ur total a	14b Ta (s is your 1 16 17). 18 19 idjustme	axable amee instructotal inco 194,71 1,353,9 4,922,3 1,571,19 ents.	ome. > 8 79 80 98	· 1	5 20	8,042,275 1,243,782,826	(2014

Form 1040A (2	2014)						age 2
Tax, credits,	22	Enter the amount from line 21 (adjusted gross income).		2	22		
and	23a	Check (A You were born before January 2, 1950, C Blind) Total boxe	es		A= 6,	,598,798 B	2,363,067
payments		if: B Spouse was born before January 2, 1950, D Blind checked	▶ 23a L		C= 80	0,590 D	= 41,443
paymonto	b	If you are married filing separately and your spouse itemizes					
Standard		deductions, check here	➤ 23b	Воз	xes Ch	ecked= 2,00	4
Deduction for—	24	Enter your standard deduction. Tot. Std. Ded.= 40,	126,221	2	24 Ac	dd. Std. Ded=	6,814,646
People who	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -		2	25	35,875,327	
check any box on line	26	Exemptions. Multiply \$3,950 by the number on line 6d.		2	26	39,860,846	
23a or 23b or	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -	0				
who can be claimed as a		This is your taxable income.		▶ 2	27	27,860,344	
dependent, see	28	•	97,839				
instructions.	29	Excess advance premium tax credit repayment. Attach		_			
All others:		•	1,382				
Single or Married filing	30	Add lines 28 and 29.	.,002		30	27,809,503	
separately, \$6,200	31	Credit for child and dependent care expenses. Attach				21,000,000	
Married filing	٠.		10,406				
jointly or Qualifying	32	Credit for the elderly or the disabled. Attach	10,400				
widow(er),	02	0 1 1 1 5	0.447				
\$12,400	33		0,447				
Head of household,	34	, , , , , , , , , , , , , , , , , , , ,	28,283 52,653	_			
\$9,100	35	•	28,414				
			20,414	—,	26	1E 0C7 00E	
	36	Add lines 31 through 35. These are your total credits.	0		36	15,867,885	_
	37	Subtract line 36 from line 30. If line 36 is more than line 30, enter-			37	20,779,131	_
	38	Health care: individual responsibility (see instructions). Full-year co	verage		38	2,827,540	_
	39	Add line 37 and line 38. This is your total tax.	220,804		39	22,242,466	
	40		220,004				
If you have	41	2014 estimated tax payments and amount applied	22 620				
a qualifying child, attach	40-		73,628				
Schedule _	42a		98,949				
EIC.	b		05 447				
	43		95,447			ess FICA withheld	- ,
	44	American opportunity credit from Form 8863, line 8. 44 4.46	117/3		Evt	ension Request=	29,369
	4=	, , , , , , , , , , , , , , , , , , , ,				•	-
	45	Net premium tax credit. Attach Form 8962. 45 536	6,605		C	Other Payments =	3,001
	46	Net premium tax credit. Attach Form 8962. 45 536 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payme	6,605	> 4	C	•	-
 Refund		Net premium tax credit. Attach Form 8962. 45 536 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payme If line 46 is more than line 39, subtract line 39 from line 46.	6,605	-	46 3 8	Other Payments = 8,846,921	-
Refund	46	Net premium tax credit. Attach Form 8962. 45 536 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payme If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid.	6,605 ents.		46 3 8	Other Payments = 8,846,921 35,886,057	-
Direct	46	Net premium tax credit. Attach Form 8962. 45 536 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payme If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, ch	6,605 ents.		46 3 8	Other Payments = 8,846,921	-
Direct deposit?	46	Net premium tax credit. Attach Form 8962. 45 536 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payme If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, che Routing	ents.		46 3 8	Other Payments = 8,846,921 35,886,057	-
Direct deposit? See instructions	46 47 48a	Net premium tax credit. Attach Form 8962. 45 536 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payme If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, ch	6,605 ents.		46 3 8	Other Payments = 8,846,921 35,886,057	-
Direct deposit? See instructions and fill in	46 47 48a	Net premium tax credit. Attach Form 8962. 45 536 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payme If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, che Routing number Account Checking	ents.		46 3 8	Other Payments = 8,846,921 35,886,057	-
Direct deposit? See instructions and fill in 48b, 48c, and 48d or	46 47 48a • b	Net premium tax credit. Attach Form 8962. 45 536 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payme If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, che Routing number	ents.		46 3 8	Other Payments = 8,846,921 35,886,057	-
Direct deposit? See instructions and fill in 48b, 48c,	46 47 48a ▶ b	Net premium tax credit. Attach Form 8962. 45 536 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payme If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, che Routing number	ents. eeck here Savings		46 3 8	Other Payments = 8,846,921 35,886,057	-
Direct deposit? See instructions and fill in 48b, 48c, and 48d or	46 47 48a • b • d 49	Net premium tax credit. Attach Form 8962. 45 536 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payme If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, che Routing number	seck here Savings		46 3 8	Other Payments = 8,846,921 35,886,057	-
Direct deposit? See instructions and fill in 48b, 48c, and 48d or	46 47 48a • b	Net premium tax credit. Attach Form 8962. 45 536 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payme If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, che Routing number	seck here Savings	2	46 33 47 48a	Other Payments = 8,846,921 35,886,057 35,799,439	-
Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.	46 47 48a b b 49	Net premium tax credit. Attach Form 8962. 45 536 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payme If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, che Routing number	Savings 0,034 w to pay,	2	46 38 47 48a	Other Payments = 8,846,921 35,886,057	-
Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.	46 47 48a b b 49 50	Net premium tax credit. Attach Form 8962. 45 536 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payme If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, che Routing number Account number Amount of line 47 you want applied to your 2015 estimated tax. 49 110 Amount you owe. Subtract line 46 from line 39. For details on how see instructions. Estimated tax penalty (see instructions). 51 79	Savings 0,034 w to pay,		47 48a	Other Payments = 8,846,921 35,886,057 35,799,439 3,318,292	3,001
Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.	46 47 48a b b 49 50	Net premium tax credit. Attach Form 8962. 45 536 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payme If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, che Routing number	Savings 0,034 w to pay,		47 48a	Other Payments = 8,846,921 35,886,057 35,799,439 3,318,292	-
Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888. Amount you owe Third party	46 47 48a ▶ b ► d 49 50	Net premium tax credit. Attach Form 8962. 45 536 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payme If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, che Routing number	Savings 0,034 w to pay, 1,412 Personal	▶ { Com	47 48a 50	Other Payments = 8,846,921 35,886,057 35,799,439 3,318,292 the following.	3,001
Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888. Amount you owe	46 47 48a ▶ b ★ d 49 50	Net premium tax credit. Attach Form 8962. 45 536 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payme If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, che Routing number Account	Savings 0,034 w to pay, 1,412 Personal number	Committee (PIN)	47 48a 50	35,886,057 35,799,439 3,318,292 the following.	3,001
Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888. Amount you owe Third party designee	48a 48a 49 50 51 D Dan ar ar ar ar ar b b d ar ar ar ar ar ar ar ar ar	Net premium tax credit. Attach Form 8962. 45 536 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payme If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, che Routing number	5,605 ents. Savings 0,034 w to pay, 1,412 ns)? ☐ Yes. Personal number s and stateme	Commit ident (PIN)	46 34 47 48a 50	35,886,057 35,799,439 3,318,292 the following.	3,001
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Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888. Amount you owe Third party designee Sign here	48a 48a 49 50 51 D D arth	Net premium tax credit. Attach Form 8962. 45 536 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payme If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, che Routing number	5,605 ents. Savings 0,034 w to pay, 1,412 ns)? ☐ Yes. Personal number s and stateme	Comi identi (PIN)	47 48a 50 nplete fification	35,886,057 35,799,439 3,318,292 the following.	3,001
Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888. Amount you owe Third party designee Sign	48a 48a 49 50 51 Dona dith You	Net premium tax credit. Attach Form 8962. 45 536 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payme If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, che Routing number	Savings 0,034 w to pay, 1,412 Personal number is and statemed during the ta	Com i identi (PIN) nts, ai	46 34 47 48a 50 pplete tification and to the r. Declaritime ph	35,886,057 35,886,057 35,799,439 3,318,292 the following. The best of my knoaration of prepare to the prepar	3,001
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Form 1040A (2014)				F	age 2
Tax, credits,	22	Enter the amount from line 21 (adjusted gross income).		22		
and	23a	Check (You were born before January 2, 1950, Blind) Total boxes		1		
payments		if:				
payments	b	If you are married filing separately and your spouse itemizes		=		
Standard		deductions, check here ▶ 23b				
Deduction for—	24	Enter your standard deduction. Tot. Std. Ded.= 362,886,374		24	Add. Std. Ded=	12,070,889
People who	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0		25	897,159,978	
check any box on line	26	Exemptions. Multiply \$3,950 by the number on line 6d.		26	348,518,359	
23a or 23b or	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0			0.1010.101000	
who can be claimed as a		This is your taxable income.	•	27	619,767,226	
dependent, see	28	Tax, including any alternative minimum tax (see instructions). 28 82,170,219	T		019,707,220	_
instructions.	29	Excess advance premium tax credit repayment. Attach		-		
All others:		Form 8962. 29 357,870				
Single or Married filing	30	Add lines 28 and 29.		30	82,529,056	
separately, \$6,200	31	Credit for child and dependent care expenses. Attach			02,323,030	_
Married filing	٠.	F 0444				
jointly or Qualifying	32	Credit for the elderly or the disabled. Attach		-		
l widow(er).	02					
\$12,400 "	33	5,000		_		
Head of household,	34	Retirement savings contributions credit. Attach Form 8880. 34 745,931		-		
\$9,100	35			-		
	36	Child tax credit. Attach Schedule 8812, if required. 35 9,338,212 Add lines 31 through 35. These are your total credits.		36	14 520 510	
	37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0		37	14,539,518	_
	38	Health care: individual responsibility (see instructions). Full-year coverage		38	67,989,538	_
	39	Add line 37 and line 38. This is your total tax.		39	490,404	_
	40			39	68,479,942	
	41			-		
If you have	41	2014 estimated tax payments and amount applied				
a qualifying [child, attach	40-	from 2013 return. 41 946,918		-		
	42a	Earned income credit (EIC). 42a 39,501,930				
Schedule	la	Newtonial a complete participation (10h)		_		
EIC.	b	1 11 11 11 11 11 11 11 11 11 11 11 11 1				
EIC.	43	Additional child tax credit. Attach Schedule 8812. 43 15,640,414		- E	Excess FICA withheld	-,
EIC.	43 44	Additional child tax credit. Attach Schedule 8812. 43 15,640,414 American opportunity credit from Form 8863, line 8. 44 3,765,582			Extension Request=	35,081
EIC.	43 44 45	Additional child tax credit. Attach Schedule 8812. 43 15,640,414 American opportunity credit from Form 8863, line 8. 44 3,765,582 Net premium tax credit. Attach Form 8962. 45 218,668		E	Extension Request= Other Payments =	
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EIC.	43 44 45	Additional child tax credit. Attach Schedule 8812. 43 15,640,414 American opportunity credit from Form 8863, line 8. 44 3,765,582 Net premium tax credit. Attach Form 8962. 45 218,668 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments. If line 46 is more than line 39, subtract line 39 from line 46.	>	46	Other Payments = 175,219,068	35,081 1,469
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Refund Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888. Amount you owe	43 44 45 46 47 48a b b 49 50	Additional child tax credit. Attach Schedule 8812. 43 15,640,414 American opportunity credit from Form 8863, line 8. 44 3,765,582 Net premium tax credit. Attach Form 8962. 45 218,668 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments. If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, check here Routing number Account number Amount of line 47 you want applied to your 2015 estimated tax. 49 97,608 Amount you owe. Subtract line 46 from line 39. For details on how to pay see instructions. Estimated tax penalty (see instructions). 51 25,182	/, •	46 47 48a 50	Other Payments = 175,219,068 -110,460,235 -110,362,627	35,081 1,469
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Refund Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888. Amount you owe Third party designee Sign	43 44 45 46 47 48a b b 49 50 51	Additional child tax credit. Attach Schedule 8812. 43 15,640,414 American opportunity credit from Form 8863, line 8. 44 3,765,582 Net premium tax credit. Attach Form 8962. 45 218,668 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments. If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, check here Routing number Amount of line 47 you want applied to your 2015 estimated tax. 49 97,608 Amount you owe. Subtract line 46 from line 39. For details on how to pay see instructions. Estimated tax penalty (see instructions). 51 25,182 To you want to allow another person to discuss this return with the IRS (see instructions)? Yeasignee's Phone no. Person mader penalties of perjury, I declare that I have examined this return and accompanying schedules and statered belief, they are true, correct, and accurately list all amounts and sources of income I received during the	es. Co	46 47 48a 50 mplet mifficat	Other Payments = 175,219,068 -110,460,235 -110,362,627 3,746,291 The the following. The best of my known in the best of my known in the control of the best of my known in	35,081 1,469
Refund Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888. Amount you owe Third party designee Sign here Joint return? See instructions.	43 44 45 46 47 48a b d 49 50 51 Defination	Additional child tax credit. Attach Schedule 8812. 43 15,640,414 American opportunity credit from Form 8863, line 8. 44 3,765,582 Net premium tax credit. Attach Form 8962. 45 218,668 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments. If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, check here Routing number Amount of line 47 you want applied to your 2015 estimated tax. 49 97,608 Amount you owe. Subtract line 46 from line 39. For details on how to pay see instructions. Estimated tax penalty (see instructions). 51 25,182 To you want to allow another person to discuss this return with the IRS (see instructions)? Yeasignee's Phone Person number Phone Phone Person number Phone P	J,, Daardidel Daardidel	46 47 48a 50 mplet ntificat and to	Cother Payments = 175,219,068 -110,460,235 -110,362,627 3,746,291 The the following. ion ion ion ion ion claration of prepare phone number	35,081 1,469
Refund Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888. Amount you owe Third party designee Sign here Joint return? See instructions. Keep a copy	43 44 45 46 47 48a b d 49 50 51 Defination	Additional child tax credit. Attach Schedule 8812. 43 15,640,414 American opportunity credit from Form 8863, line 8. 44 3,765,582 Net premium tax credit. Attach Form 8962. 45 218,668 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments. If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, check here Routing number Amount of line 47 you want applied to your 2015 estimated tax. 49 97,608 Amount you owe. Subtract line 46 from line 39. For details on how to pay see instructions. Estimated tax penalty (see instructions). 51 25,182 To you want to allow another person to discuss this return with the IRS (see instructions)? Ye gesignee's Phone No. Person number Person to deler penalties of perjury, I declare that I have examined this return and accompanying schedules and stated to belief, they are true, correct, and accurately list all amounts and sources of income I received during the and the taxpayer) is based on all information of which the preparer has any knowledge.	Da	46 47 48a 50 mplet ntificat and to ar. De	Other Payments = 175,219,068 -110,460,235 110,362,627 3,746,291 The the following. The best of my knoclaration of prepare phone number Sent you an Identity Proint Other Payments = 175,219,068 -110,460,235 110,362,627	35,081 1,469
Refund Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888. Amount you owe Third party designee Sign here Joint return? See instructions. Keep a copy for your records.	43 44 45 46 47 48a b d 49 50 51 Dec na Urr ann that Year	Additional child tax credit. Attach Schedule 8812. 43 15,640,414 American opportunity credit from Form 8863, line 8. 44 3,765,582 Net premium tax credit. Attach Form 8962. 45 218,668 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments. If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, check here Routing number Account number Amount of line 47 you want applied to your 2015 estimated tax. 49 97,608 Amount you owe. Subtract line 46 from line 39. For details on how to pay see instructions. Estimated tax penalty (see instructions). 51 25,182 To you want to allow another person to discuss this return with the IRS (see instructions)? Ye assignee's Phone no. Person numb or person to discuss this return with the IRS (see instructions)? Ye are true, correct, and accurately list all amounts and sources of income I received during the and the taxpayer) is based on all information of which the preparer has any knowledge. Date Your occupation	Da	47 48a 50 mplet ntification and to arrow the IRS saytime	other Payments = 175,219,068 -110,460,235 -110,362,627 3,746,291 e the following. ion the best of my knoclaration of prepare phone number sent you an Identity Proit it nst.)	35,081 1,469
Refund Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888. Amount you owe Third party designee Sign here Joint return? See instructions. Keep a copy	43 44 45 46 47 48a b d 49 50 51 Dec na Urr ann that Year	Additional child tax credit. Attach Schedule 8812. 43 15,640,414 American opportunity credit from Form 8863, line 8. 44 3,765,582 Net premium tax credit. Attach Form 8962. 45 218,668 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments. If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, check here Routing number Amount of line 47 you want applied to your 2015 estimated tax. 49 97,608 Amount you owe. Subtract line 46 from line 39. For details on how to pay see instructions. Estimated tax penalty (see instructions). 51 25,182 To you want to allow another person to discuss this return with the IRS (see instructions)? Yeasignee's Phone Person number Phone Phone Person number Phone P	Da Checc	47 48a 50 mplet ntification and to arr. De aytime	Cother Payments = 175,219,068 -110,460,235 -110,362,627 3,746,291 The best of my knoclaration of prepare phone number sent you an Identity Provite it nst.) If PTIN	35,081 1,469
Refund Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888. Amount you owe Third party designee Sign here Joint return? See instructions. Keep a copy for your records.	43 44 45 46 47 48a b d 49 50 51 Denote the content of the content	Additional child tax credit. Attach Schedule 8812. American opportunity credit from Form 8863, line 8. Add Ines 40, 41, 42a, 43, 44, and 45. These are your total payments. If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, check here Routing number Amount of line 47 you want applied to your 2015 estimated tax. Amount you owe. Subtract line 46 from line 39. For details on how to pay see instructions. Estimated tax penalty (see instructions). 51 25,182 By you want to allow another person to discuss this return with the IRS (see instructions)? Person of penalties of perjury, I declare that I have examined this return and accompanying schedules and stated belief, they are true, correct, and accurately list all amounts and sources of income I received during the anthe taxpayer) is based on all information of which the preparer has any knowledge. Date Preparer's signature Preparer's signature Preparer's signature Preparer's signature Preparer's signature Date Preparer's signature Date	Da Checself-de	47 48a 50 mplet ntificat and to and to ar. De aytime	cother Payments = 175,219,068 -110,460,235 -110,362,627 3,746,291 The best of my knoclaration of prepare phone number Sent you an Identity Provite it next. If PTIN red	35,081 1,469
Refund Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888. Amount you owe Third party designee Sign here Joint return? See instructions. Keep a copy for your records. Paid	43 44 45 46 47 48a b d 49 50 51 Dec na Urr antha Yes	Additional child tax credit. Attach Schedule 8812. 43 15,640,414 American opportunity credit from Form 8863, line 8. 44 3,765,582 Net premium tax credit. Attach Form 8962. 45 218,668 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments. If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. Amount of line 47 you want refunded to you. If Form 8888 is attached, check here Routing number Account number Amount of line 47 you want applied to your 2015 estimated tax. 49 97,608 Amount you owe. Subtract line 46 from line 39. For details on how to pay see instructions. Estimated tax penalty (see instructions). 51 25,182 To you want to allow another person to discuss this return with the IRS (see instructions)? Ye assignee's Phone no. Person numb or person to discuss this return with the IRS (see instructions)? Ye are true, correct, and accurately list all amounts and sources of income I received during the and the taxpayer) is based on all information of which the preparer has any knowledge. Date Your occupation	Das. Cooling in the control of the c	47 48a 50 mplet ntification and to arr. De aytime	cother Payments = 175,219,068 -110,460,235 -110,362,627 3,746,291 The best of my knoclaration of prepare phone number Sent you an Identity Provite it next. If PTIN red	35,081 1,469

Form 1040EZ	In	come Tax Retuint Filers With	ırn for Sin	gle and	4	2014			OMB No. 1545-007	4
Your first name ar	nd initial		Last name					Yo	ur social security nu	mber
				Tot	tal Forms Fi	ed = 23,218,79	94			
If a joint return, sp	oouse's fir	st name and initial	Last name					Spe	ouse's social security i	number
Home address (no	umber and	d street). If you have a P.C). box, see instru	ictions.			Apt. n	10.	Make sure the St above are corre	
City, town or post of	office, state	, and ZIP code. If you have a	a foreign address,	also complete	e spaces below (s	ee instructions).		Pre	esidential Election Cam	npaign
		Single = 22,	002,465		Joint = 1,216,	328			ck here if you, or your spous	
Foreign country n	name			Foreign p	rovince/state/co	unty	Foreign postal	COUP 1	ly, want \$3 to go to this fund	
								Y = *	469,924 Y = ** 5	
ncome	1	Wages, salaries, ar	nd tips. This sh	ould be sh	own in box 1	of your Form(s)	W-2.			
		Attach your Form(-			•		1	23,077,566	
Attach		<u>-</u>								
Form(s) W-2 nere.	2	Taxable interest. If	f the total is ov	er \$1,500,	you cannot u	se Form 1040EZ	, ,,	2	1,402,570	
				. , ,		her Net Income or L		1		
Enclose, but do not attach, any	3	Unemployment co	mnensation an	d Alaska F			•		959,967	
ayment.	_	Chempioj mene co	inpensation un	G THUSKU I	· crimarione i a	ia dividendo (se	e mstractions)			
•	4	Add lines 1, 2, and	3. This is you	r adiusted	l gross incom	е.		4	23,212,828	
	5	If someone can cla	<u> </u>				t, check	•		+-
	3	the applicable box								
		You			checked = 7					
		If no one can claim	opouse				f cingle: Total	Exempt	ions = 17.705.67	2
		\$20,300 if marrie					single, roun	5		-
	6	Subtract line 5 from							23,212,828	
	U			e 3 is large	er than fine 4,	enter -0			45 400 000	
		This is your taxab		E ()	W 2 1100			<u> 6</u>	15,188,238	
Payments,	$\frac{7}{2}$	Federal income tax				<u>'. </u>		7	22,525,874	
Credits,	<u>8a</u>				10ns)			8a		
nd Tax	- l					8b 1,989		_	yment = 6,996	Excess FICA
	9	Add lines 7 and 8a					<u> </u>	<u>9</u>	22,759,747	996
	10	Tax. Use the amou			•		he			
		instructions. Then,	enter the tax f	rom the ta	ble on this lin	e.		10	15,186,249	
	11	Health care: indivi	dual responsib	ility (see i	nstructions)	Full-year co	verage	11	1,779,652	
	12	Add lines 10 and 1	1. This is your	r total tax.				12	15,231,028	
Refund	13a	If line 9 is larger th	nan line 12, sul	btract line_	12 from line 9	. This is your re	efund.			
lave it directly		If Form 8888 is att	ached, check h	nere 🕨				13a	21,387,363	
eposited! See instructions and ill in 13b, 13c,	▶ !	Routing number				▶c Type:	Checking	Savings		
and 13d, or Form 8888.	▶ d	Account number								
Amount You Owe	14	If line 12 is larger the amount you ov	,				•	1 4	1,481,067	
Third Darty	Do v	ou want to allow anoth	ner person to d	liscuss this	return with th	e IRS (see instru	ctions)?	Yes. Co	omplete below.	No
Third Party	ĺ						, —	:domtificati		
Designee	Design name	► ►			Phone no.		number (identificati PIN)	▶	
Sign		r penalties of perjury, I d								
lere		ately lists all amounts an information of which the				x year. Declaration	n of preparer (otl	ner than th	ne taxpayer) is based	
oint return? See		signature	offormation of which the preparer has any knowledge. gnature Date Your occupation Daytime phone number							
Keep a copy for	Spou	se's signature. If a joint re	eturn, both must	sign.	Date	Spouse's occup	ation	If the I	RS sent you an Identity Pr	rotection
our records.	7							PIN, e		
	Print/Tvn	e preparer's name	Preparer's si	anature	1	Da	ate		DTINI	
> - ! - !				J. 14141 0					k if	
Paid	9.2	09.661				l I			HIDIOVEGI	
Paid Preparer		09,661					E. 1 E	3611-6	employed	
	9,2 Firm's na	ame ►					Firm's EIN ▶ Phone no.	Sell-e	етрюуец	

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

	Department of the Treasury—Inte							
Form 1040EZ	Income Tax Retur Joint Filers With N		(99) 2	2014		OM	B No. 1545-0074	
Your first name a	and initial	Last name Total	Forms File	d = 23,218,794		Your soci	ial security nun	nber
If a joint roturn, si	nouse's first name and initial	Last name				Spausa's r	social security nu	ımbor
ii a joint return, s	pouse's first name and initial	Last Hame				Spouse's	social security in	umber
Home address (n	number and street). If you have a P.O.	box, see instructions.			Apt. no.		ake sure the SSI above are correc	
City, town or post of	office, state, and ZIP code. If you have a fo	oreign address, also complete	spaces below (se	e instructions).			al Election Camp	•
	Single = 22,0	02,465	Joint = 1,216,3	328			you, or your spouse 3 to go to this fund.	
Foreign country r	name	Foreign pro	ovince/state/cou	unty F	oreign postal code		will not change your	tax or
Income	1 Wages, salaries, and	tips. This should be sho	own in box 1 o	of your Form(s) W	-2.	Totalia	You	Spouse
	Attach your Form(s)	-				1 46	88,063,564	
Attach Form(s) W-2 nere.	2 Taxable interest. If the	he total is over \$1,500,	you cannot us	e Form 1040EZ.		2	149,178	
Enclose, but do				her Net Income or Loss				
not attach, any payment.	3 Unemployment com	pensation and Alaska Pe	ermanent Fun	d dividends (see in	structions).	3 3	3,422,416	
	4 Add lines 1, 2, and 3	. This is your adjusted	gross income	·•		4 47	2,636,560	
		n you (or your spouse if	•	-				
	_ **	s) below and enter the a	mount from th	ne worksheet on ba	ick.			
	∐ You	Spouse			,			
		you (or your spouse if a filing jointly. See back			ngle;	5 14	0 200 540	
		line 4. If line 5 is larger				5 14	10,386,548	-
	This is your taxable		than fine 4, c	inter -0	•	6 28	31,555,765	
	7 Federal income tax v	withheld from Form(s) V	W-2 and 1099.		· ·	_	4,275,235	
Payments,		dit (EIC) (see instruction				^	899,362	
Credits, and Tax	b Nontaxable combat p	pay election.		8b 2,178	F4868 p		3,197	Excess FIG
IIIU TAX		These are your total pay			>	_	5,178,283	9
		t on line 6 above to find						
		nter the tax from the tab					9,060,535	_
		al responsibility (see in	structions)	Full-year cover	<u> </u>	11	259,561	
		This is your total tax.	2 f 1: 0	Th::::		12 3	9,320,096	-
Refund		n line 12, subtract line 1 ched, check here ►		Inis is your retu i		13a 1	6,604,952	
lave it directly eposited! See		med, eneck here					0,004,932	
nstructions and ill in 13b, 13c, nd 13d, or	▶ b Routing number			► c Type: Ch	necking Savi	ngs		
Form 8888.	d Account number							
Amount You Owe	_	an line 9, subtract line 9. For details on how to p				14	746,765	
Third Party	Do you want to allow another	person to discuss this	return with the	e IRS (see instruction	ons)?	. Complet	e below.	No
Designee	Designee's		Phone		Personal identi	fication		
	name ► Under penalties of perjury, I dec		no. •	to the best of my lar	number (PIN)	of it is true	correct and	
Sign Here	accurately lists all amounts and so on all information of which the pr	sources of income I receive	ed during the tax	year. Declaration of	preparer (other th	an the taxp	ayer) is based	
oint return? See nstructions.	Your signature		Date	Your occupation		vaytime pho	one number	
Keep a copy for our records.	Spouse's signature. If a joint retu	rn, both must sign.	Date	Spouse's occupation	Ë	the IRS sent PIN, enter it ere (see inst.)	you an Identity Pro	tection
	Print/Type preparer's name	Preparer's signature		Date		Check C		
-	Firm's name ▶			Firn	n's EIN ▶		1	
ose Only	Firm's address ▶				one no.			
Paid Preparer Use Only	Firm's name ▶	Preparer's signature		Firm	n's EIN ▶	Check	if PTIN	
	Privacy Act, and Paperwork Reduc	4* A .4 %T.4*		Cat. No.			orm 1040EZ	(001.4)

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

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

OMB No. 1545-0074 Attachment

Sequence No. 07 Name(s) shown on Form 1040 Your social security number Total schedules filed = 44,448,944 **Caution.** Do not include expenses reimbursed or paid by others. 8,606,481 Medical **1** Medical and dental expenses (see instructions) and 2 Enter amount from Form 1040, line 38 2 **Dental** Multiply line 2 by 10% (.10). But if either you or your spouse was **Expenses** 8,605,451 born before January 2, 1950, multiply line 2 by 7.5% (.075) instead 3 8,606,481 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-5 State and local (check only one box): **Taxes You** Income Taxes = 32,456,158 5 Paid a ☐ Income taxes, or 42,260,206 b ☐ General sales taxes ☐ General Sales Tax = 9,804,048 6 Real estate taxes (see instructions) 37,320,541 6 7 19,187,040 Other taxes. List type and amount 8 2,283,105 43,612,560 Interest Home mortgage interest and points reported to you on Form 1098 32,194,624 11 Home mortgage interest not reported to you on Form 1098. If paid You Paid to the person from whom you bought the home, see instructions Note. and show that person's name, identifying no., and address ▶ Your mortgage interest 11 1,151,782 deduction may be limited (see 12 Points not reported to you on Form 1098. See instructions for instructions). 2,223,957 12 4,243,395 **13** Mortgage insurance premiums (see instructions) 13 14 Investment interest. Attach Form 4952 if required. (See instructions.) 1,466,098 33,332,176 **15** Add lines 10 through 14 15 Gifts to 16 Gifts by cash or check. If you made any gift of \$250 or more, Charity 16 33,019,908 17 Other than by cash or check. If any gift of \$250 or more, see If you made a gift and got a instructions. You must attach Form 8283 if over \$500 . . . 17 22,163,193 benefit for it, **18** Carryover from prior year 18 491,687 see instructions. Add lines 16 through 18. 36,221,029 **Casualty and Theft Losses** 90.109 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) 20 Job Expenses Unreimbursed employee expenses—job travel, union dues, and Certain job education, etc. Attach Form 2106 or 2106-EZ if required. Miscellaneous (See instructions.) ▶ 14,531,998 21 **Deductions** 20,802,143 23 Other expenses-investment, safe deposit box, etc. List type and amount ▶ 7,653,283 23 27,661,982 24 Add lines 21 through 23 24 25 Enter amount from Form 1040, line 38 | 25 | **26** Multiply line 25 by 2% (.02) 26 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-12,331,555 Other 28 Other—from list in instructions. List type and amount ▶ 300.458 Miscellaneous Gambling Loss Deduction = 873,936 Other than gambling deduction = **Deductions** Property income, casualty and theft deduction = 1,171,506 Total Is Form 1040, line 38, over \$152,525? **Itemized** No. Your deduction is not limited. Add the amounts in the far right column 43,965,083 **Deductions** for lines 4 through 28. Also, enter this amount on Form 1040, line 40. 29 ☐ **Yes.** Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. 30 If you elect to itemize deductions even though they are less than your standard

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

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

OMB No. 1545-0074

Attachment

Sequence No. 07 Name(s) shown on Form 1040 Your social security number Total schedules filed = 44,448,944 **Caution.** Do not include expenses reimbursed or paid by others. Medical 128.952.980 **1** Medical and dental expenses (see instructions) and 2 Enter amount from Form 1040, line 38 2 **Dental** Multiply line 2 by 10% (.10). But if either you or your spouse was **Expenses** born before January 2, 1950, multiply line 2 by 7.5% (.075) instead 3 45,141,178 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-4 83,811,803 **Taxes You** State and local (check only one box): **Paid** a Income taxes, or Income Taxes = 311,222,355 5 328.303.527 b ☐ General sales taxes ☐ General Sales Tax = 17,081,172 6 Real estate taxes (see instructions) 6 181,035,692 **7** Personal property taxes 7 9,139,636 8 Other taxes. List type and amount ▶ 8 1,969,695 **9** Add lines 5 through 8 520,448,551 Interest Home mortgage interest and points reported to you on Form 1098 280,319,142 Home mortgage interest not reported to you on Form 1098. If paid You Paid to the person from whom you bought the home, see instructions Note. and show that person's name, identifying no., and address ▶ Your mortgage interest deduction may 11 6,429,875 be limited (see 12 Points not reported to you on Form 1098. See instructions for instructions). 12 1,075,635 **13** Mortgage insurance premiums (see instructions) 13 5,951,842 14 Investment interest. Attach Form 4952 if required. (See instructions.) 14,185,892 **15** Add lines 10 through 14 307,962,385 Gifts to 16 Gifts by cash or check. If you made any gift of \$250 or more, 16 Charity 155,455,053 Other than by cash or check. If any gift of \$250 or more, see If you made a aift and got a instructions. You must attach Form 8283 if over \$500 . . . 65,330,485 benefit for it, **18** Carryover from prior year 32.936.757 see instructions. 19 Add lines 16 through 18 210,598,779 **Casualty and Theft Losses** 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) 20 2,204,349 Job Expenses Unreimbursed employee expenses—job travel, union dues, and Certain job education, etc. Attach Form 2106 or 2106-EZ if required. Miscellaneous (See instructions.) ▶ 21 90,653,325 **Deductions** 7,580,415 Other expenses-investment, safe deposit box, etc. List type and amount ▶ 49,576,124 **24** Add lines 21 through 23 24 147,809,864 25 Enter amount from Form 1040, line 38 25 26 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-27 104,902,010 Other 28 Other—from list in instructions. List type and amount ▶ Miscellaneous Gambling Loss Deduction = 18,826,289 **Deductions** 28 21,476,213 Property income, casualty and theft deduction = 385,706 Total 29 Is Form 1040, line 38, over \$152,525? **Itemized** No. Your deduction is not limited. Add the amounts in the far right column 1,206,705,085 **Deductions** for lines 4 through 28. Also, enter this amount on Form 1040, line 40. 29 Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. 30 If you elect to itemize deductions even though they are less than your standard deduction, check here

SCHEDULE B (Form 1040A or 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) ► Attach to Form 1040A or 1040.

Information about Schedule B and its instructions is at www.irs.gov/scheduleb.

Attachment 08

Internal Revenue Serv	/ice (99)	Finiormation about Schedule B and its instructions is at www.irs.gov/scheduleb.		Sequence	No. 08	3
Name(s) shown on r	eturn	Total schedules filed = 20,950,027	Your	social securi	ty numl	ber
Part I Interest	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ► F1040: 18,983,677 F1040A: 1,966,350		Am	ount	
(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)			1			
Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from		The component parts of line 2 are as follows:				
a brokerage firm, list the firm's		F1040: 16,185,114 F1040A: 1,600,090				+
name as the	2	Add the amounts on line 1	2	17,785,2	204	+
payer and enter the total interest shown on that	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	10,81		
form.	4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form				
	Noto	1040, line 8a	4	Δm	ount	
Part II	5	List name of payer List name of payer List name of payer List n		Alli	Juiit	\top
Ordinary Dividends (See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)			5			
Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary	6	The component parts of line 6 are as follows: F1040: 14,526,547 F1040A: 891,180 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form				
dividends shown on that form.	_	1040, line 9a	6	15,417,	727	
		If line 6 is over \$1,500, you must complete Part III.			, ,	
		nust complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (I account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign			Yes	No
Part III Foreign Accounts and Trusts (See		At any time during 2014, did you have a financial interest in or signature authority ov account (such as a bank account, securities account, or brokerage account) located country? See instructions	in a f · · · ıncial I Forn	oreign · · ·		
instructions on back.)	b 8	If you are required to file FinCEN Form 114, enter the name of the foreign country wh financial account is located During 2014, did you receive a distribution from, or were you the grantor of, or transf	nere th	ne		
		foreign trust? If "Yes " you may have to file Form 3520. See instructions on back				

SCHEDULE B (Form 1040A or 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

20**14**Attachment

Department of the Treasury Internal Revenue Service (99 ► Attach to Form 1040A or 1040.

Information about Schedule B and its instructions is at www.irs.gov/scheduleb.

internal Revenue Serv	ice (99)	information about conceane B and its moracions is at www.iis.gov/sonedates.		Sequence	e No. Uc	•
Name(s) shown on r	eturn	Total schedules filed = 20,950,027	Your	social securi	ty numl	oer
Part I Interest	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶		Amo	ount	
(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)			1			
Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from						
a brokerage firm, list the firm's		The component parts of line 2 are as follows: F1040: 87,384,010 F1040A: 2,269,027				
name as the	2	Add the amounts on line 1	2	89,653,0	036	
payer and enter the total interest	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989.				
shown on that form.		Attach Form 8815	3	24,31	3	+
ioiii.	4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a	4			
	-	If line 4 is over \$1,500, you must complete Part III.		Ame	ount	
Part II	5	List name of payer ▶				+
Ordinary						
Dividends						
(See instructions						
on back and the						
instructions for Form 1040A, or						
Form 1040, line 9a.)			5			
•						
Note. If you received a Form						
1099-DIV or substitute						
statement from						
a brokerage firm, list the firm's		The component parts of line 6 are as follows:				
name as the payer and enter		F1040: 247,304,602 F1040A: 2,658,004				
the ordinary dividends shown on that form.	6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a	6	249,962	,606	
		If line 6 is over \$1,500, you must complete Part III.				
		ust complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (a account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign			Yes	No
Part III Foreign	7a	At any time during 2014, did you have a financial interest in or signature authority ov account (such as a bank account, securities account, or brokerage account) located country? See instructions				
Accounts and Trusts (See		If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Fina Accounts (FBAR), to report that financial interest or signature authority? See FinCEN and its instructions for filing requirements and exceptions to those requirements.		า 114		
instructions on back.)	b	If you are required to file FinCEN Form 114, enter the name of the foreign country wl financial account is located ▶	nere th	ne		

During 2014, did you receive a distribution from, or were you the grantor of, or transferor to, a

foreign trust? If "Yes," you may have to file Form 3520. See instructions on back .

SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074

▶ Information about Schedule C and its separate instructions is at www.irs.gov/schedulec

	ent of the Treasury Revenue Service (99)	ch to F	orm 1040, 1040NR, o	or 1041; p	artı	nerships generally must file Form	106	5.		achme quence	nt : No. C	9
ame o	f proprietor Total schedules file	d = 2	7,561,902 Inc	cludes	4,9	95,648 Schedule C-EZ's	Soc	cial sec	curity nur			
	Principal business or profession	on, incl	uding product or servi	rice (see ir	nstru	uctions)	В	Enter c	ode from	instruc	tions	
:	Business name. If no separate	busine	ess name, leave blank	ζ.			DI	Employ	er ID num	ber (Ell	N), (see	instr.)
	Business address (including s	uite or	room no.) ►					:		-		
	City, town or post office, state	e, and Z										
		Cash		(3)		Other (specify)						
	Did you "materially participate	in the	operation of this bus	siness dur	ring	2014? If "No," see instructions for li	mit o	on loss	ses .		es [No
	Did you make any payments in	n 2014	that would require yo	ou to file F	orm	(s) 1099? (see instructions)					es [_ No
											_	_ No
Part	Income											
1	Gross receipts or sales. See in	nstructi	ons for line 1 and che	eck the bo	ox if	this income was reported to you on						
	Form W-2 and the "Statutory	employ	ee" box on that form	was chec	cked			1	23,34			
2	Returns and allowances						L	2	687	,731		
3	Subtract line 2 from line 1 .						L	3	23,3	50.98	3	
4	Cost of goods sold (from line	42) .					L	4	4,17	2,72	4	
5							_	5	23,3	73,62	8	
6	Other income, including federa	al and	state gasoline or fuel t	tax credit	or r	efund (see instructions)	L	6	948	3,317		
7	Gross income. Add lines 5 a	nd 6 .				<u> </u>		7	23,58	37,94	3	
Part	II Expenses. Enter expe	enses	for business use c	of your h	nom	e only on line 30.						
8	Advertising	8	6,178,640	1	8	Office expense (see instructions)	L	18	7,33	4,635	5	
9	Car and truck expenses (see			1 1	9	Pension and profit-sharing plans .	L	19	98,	192		
	instructions)	9	12,047,405	2	0:	Rent or lease (see instructions):						
10	Commissions and fees .	10	1,052,891		а	Vehicles, machinery, and equipment	2	20a	1,83	4,740	6	
11	Contract labor (see instructions)	11	2,257,060		b	Other business property	2	:0b	3,23	8,369	9	
12	Depletion	12	68,561	2	21	Repairs and maintenance	Ŀ	21	4,56	4,03°	1	
13	Depreciation and section 179 expense deduction (not			2	2	Supplies (not included in Part III) .	:	22	9,94	1,700)	
	included in Part III) (see			2	3	Taxes and licenses		23	5,97	3,49°	<u> </u>	
	instructions)	13	5,461,541	2	4	Travel, meals, and entertainment:						
14	Employee benefit programs				а	Travel	2	24a	4,70	2,693	3	
	(other than on line 19)	14	228,781		b	Deductible meals and						
15	Insurance (other than health)	15	5,662,382			entertainment (see instructions) .	_	4b		0.15		
16	Interest:		407.540	2		Utilities	-	25	11,87			
а	Mortgage (paid to banks, etc.)	16a	407,518	2		Wages (less employment credits) .		26		9,51		
_b	Other	16b	1,410,075	2	?7a	Other expenses (from line 48)	_	?7a	11,62	3,31	3	
17	Legal and professional services	17	7,418,819	<u> </u>	b	Reserved for future use	-	?7b	04.4	20 50		
28 20	Total expenses before expen					ŭ	-	28	21,18			1
29	Tentative profit or (loss). Subtr						_	29	24,39	37,70	2	+
30	•	•	•	τ these ex	xpe	nses elsewhere. Attach Form 8829						
	unless using the simplified me Simplified method filers only	•	,	ane of: (a)	l VO	ur home: 937.682						
	and (b) the part of your home		•	937,6	-	. Use the Simplified	.					
	Method Worksheet in the instr					<u> </u>		30	3.41	1.590)	
31	Net profit or (loss). Subtract		_	t to enter	JIII		H		3 (∓1	.,500	-	
.	 If a profit, enter on both Forr 			OND line	12\	and on Schedule SE line 2						
	(If you checked the box on line		` `	•	,			31	24,07	73,44	9	
	If a loss, you must go to lir		o dollorioj. Lotates a		Onto)	Ц.	·	,,,			1
32	If you have a loss, check the b		t describes vour inves	stment in	thic	activity (see instructions)						
-	•		•			Tota	al B	oxes	Checke	ed =	5,64 8	,546
	If you checked 32a enter t	ha Ines	on both Form 1040	line 12	(or I	Form 1040NR line 13) and	ם וו	UNCS	OHECK	- u	5,040	,,,,,

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

on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.** nondeductible loss (+)/suspended loss carryover (-)

214,686

32a All investment is at risk.

32b Some investment is not at risk.

SCHEDULE C (Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

▶ Information about Schedule C and its separate instructions is at www.irs.gov/schedulec. ► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074 Attachment Sequence No. 09

	lent of the freasury			-		·instructions is at www.irs.gov/sc nerships generally must file Form		Attachment Sequence No.	- 09
Name o	f proprietor Total schedules file	ed = 2	7,561,902 In	clude	s 4,9	95,648 Schedule C-EZ's	Social s	security number (SSN)	
A	Principal business or profession	n, incl	uding product or serv	rice (see	e instru	uctions)	B Enter	r code from instructions	
С	Business name. If no separate	busine	ess name, leave blank	ζ.			D Empl	loyer ID number (EIN), (se	e instr.)
E	Business address (including s	uite or	room no.) ►						
	City, town or post office, state								
F	Accounting method: (1)	Cash	n (2) Accrual	(3)		Other (specify)			
G	Did you "materially participate	" in the	e operation of this bus	siness o	during	2014? If "No," see instructions for li	mit on lo	osses . Tyes	☐ No
Н									
I						n(s) 1099? (see instructions)			☐ No
J		requi	red Forms 1099? .			<u> </u>		Tyes	☐ No
Part									
1	•					this income was reported to you on			
	•					1	1	1,379,371,329	
2								8,448,468	+
3								1,370,922,861	+
4 5								412,315,363 958,607,498	
6						refund (see instructions)		18,139,256	
7							7	976,746,755	
Part							<u> </u>	310,140,100	
8	Advertising	8	15,114,669		18	Office expense (see instructions)	18	12,730,606	
9	Car and truck expenses (see				19	Pension and profit-sharing plans .	19	1,103,190	
	instructions)	9	92,509,001		20	Rent or lease (see instructions):			
10	Commissions and fees .	10	14,308,748		а	Vehicles, machinery, and equipment	20a	10,014,905	
11	Contract labor (see instructions)	11	53,338,896		b	Other business property	20b	36,992,405	
12	Depletion	12	915,641		21	Repairs and maintenance	21	18,450,239	
13	Depreciation and section 179 expense deduction (not				22	Supplies (not included in Part III) .	22	36,690,257	
	included in Part III) (see				23	Taxes and licenses	23	19,400,325	
	instructions)	13	36,407,643		24	Travel, meals, and entertainment:			
14	Employee benefit programs				а	Travel	24a	15,329,057	
	(other than on line 19)	14	3,014,476		b	Deductible meals and		0.570.470	
15	Insurance (other than health)	15	18,616,852		05	entertainment (see instructions) .		9,578,472	
16	Interest:	160	2 000 206	+ -	25	Utilities		31,589,028	+
a b	Mortgage (paid to banks, etc.) Other	16a 16b	3,088,296 5,565,911		26 27a	Wages (less employment credits) . Other expenses (from line 48)		86,532,165 113,696,038	
17	Legal and professional services	17	12,110,512		b	Reserved for future use		113,030,030	+
28				ne. Add		3 through 27a	28	651,660,521	
29	•							325,086,234	
30	• • • • • •					nses elsewhere. Attach Form 8829			
	unless using the simplified me	•	•						
	Simplified method filers only	: enter	the total square foota	age of:	(a) you	ur home: 2,005,357			
	and (b) the part of your home	used fo	or business:	184	4,021	Use the Simplified			
	Method Worksheet in the instr	uction	s to figure the amount	t to ent	er on I	ine 30	30	9,480,108	
31	Net profit or (loss). Subtract	line 30	from line 29.						
	If a profit, enter on both Form		•		,				
	(If you checked the box on line		instructions). Estates a	and trus	ts, ent	er on Form 1041, line 3.	31	317,258,762	
	If a loss, you must go to lin		1. 1 21			J			
32	If you have a loss, check the b		•			, , , , , , , , , , , , , , , , , , ,			
	• If you checked 32a, enter t			•		. ,	32a	All investment is	at risk
	on Schedule SE, line 2. (If you trusts, enter on Form 1041, line					ended loss carryover (-)	32b		
	If you checked 32b, you mu							at risk.	

Schedule C (Form 1040) 2014 Page 2 Part III Cost of Goods Sold (see instructions) 33 Method(s) used to value closing inventory: a Cost c Other (attach explanation) **b** Lower of cost or market 34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? Yes ☐ No If "Yes," attach explanation . 1,225,382 35 35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . Purchases less cost of items withdrawn for personal use 36 2,360,084 36 37 Cost of labor. Do not include any amounts paid to yourself. 37 557,286 1,762,696 Materials and supplies 38 38 39 Other costs 39 952,556 40 Add lines 35 through 39 . 40 41 1,297,442 41 Inventory at end of year . 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4. Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562. When did you place your vehicle in service for business purposes? (month, day, year) 43 Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for: 44 **b** Commuting (see instructions) ☐ No Was your vehicle available for personal use during off-duty hours? . 45 Do you (or your spouse) have another vehicle available for personal use?. ☐ No 46 ☐ No Do you have evidence to support your deduction? . . If "Yes," is the evidence written? Other Expenses. List below business expenses not included on lines 8-26 or line 30. 48

Schedule C (Form 1040) 2014 Page 2

Part	Cost of Goods Sold (see instructions)			
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (at	tach e	xplanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventor if "Yes," attach explanation	ory?	. Yes	No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	41,171,194	
36	Purchases less cost of items withdrawn for personal use	36	252,869,775	
37	Cost of labor. Do not include any amounts paid to yourself	37	33,010,827	
38	Materials and supplies	38	55,472,324	
39	Other costs	39	71,778,742	
40	Add lines 35 through 39	40		
41	Inventory at end of year	41	41,987,499	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		
Part				
43	When did you place your vehicle in service for business purposes? (month, day, year) /			
44	Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your	vehicle	e for:	
а	Business b Commuting (see instructions) c	Other		
45	Was your vehicle available for personal use during off-duty hours?		Yes	No
46	Do you (or your spouse) have another vehicle available for personal use?		Yes	No
47a	Do you have evidence to support your deduction?		Yes	No
_b Part	If "Yes," is the evidence written?		Yes	No
raru	Other Expenses. List below business expenses not included on lines 6–20 or 1	irie st	J.	

Net Profit From Business

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Cole Proprint Partnerships, joint ventures, etc., ge

► Attach to Form 1040, 1040NR, or

(Sole Proprietorship)

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

OMB No. 1545-0074

2014

Attachment Sequence No. 09A

Name of proprietor

Total schedules filed = 4,995,648

Data is tabulated with the Schedule C's

Social security number (SSN)

Pari	General Info	ormation							
Sch Inst Sch	May Use edule C-EZ ead of edule C / If You:	 Had business expenses of \$5,000 or less. Use the cash method of accounting. Did not have an inventory at any time during the year. Did not have a net loss from your business. Had only one business as either a sole proprietor, qualified joint venture, or statutory employee. 	And You: • Are Depthis Schmus • Do use • Do pas	d no emplo not requir preciation a business. nedule C, li st file. not deduce of your ho not have p sive activi	red to fil and Am. See the ine 13, t et expen ome. orior yea	e Forrortizate instructo find	m 4562 tion, for uctions out if y	for ou	
A	Principal business or pr	rofession, including product or service		E	3 Enter	busine	ss code	(see	page 2)
C	Business name. If no se	eparate business name, leave blank.) Ente	r your	EIN (s	ee p	age 2)
E E	Business address (inclu	iding suite or room no.). Address not required if	same as on page 1 of your tax	return.	1 :				
ō	City, town or post office	e, state, and ZIP code							
F	Did you make any na	ayments in 2014 that would require you to f	file Form(s) 1099? (see the S	Schedule	С				
i	nstructions)	<u> </u>				_=	Yes	_=	No
G I		vill you file required Forms 1099?	<u></u>				Yes		No
Part	Figure Your	Net Profit							
1		caution. If this income was reported to you that form was checked, see Statutory and check here	employees in the instruc						
2	Total expenses (se	ee page 2). If more than \$5,000, you must	use Schedule C		. 2				
3	Form 1040, line 12 line 2 (see instruction	ct line 2 from line 1. If less than zero, you come and Schedule SE, line 2, or on Form 10-dions). (Statutory employees do not report enter on Form 1041, line 3	40NR, line 13 and Schedul	e SE, SE, line 2.	.)				
Part		on Your Vehicle. Complete this part	- ,					line :	2.
4	When did you place	e your vehicle in service for business purpo	oses? (month, day, year) ►						
5	Of the total number	r of miles you drove your vehicle during 20	14, enter the number of mile	es you us	ed you	r vehi	cle for	:	
а	Business	b Commuting (see page 2	c) c	Other					
6	Was your vehicle a	vailable for personal use during off-duty ho	ours?				Yes		No
7	Do you (or your spo	ouse) have another vehicle available for per	rsonal use?				Yes		No
8a	Do you have evider	nce to support your deduction?					Yes		No
L	If "Vee " is the evid	ence written?					Vaa		NI.

Net Profit From Business

SCHEDULE C-EZ (Form 1040)

(Sole Proprietorship)

OMB No. 1545-0074 201 Attachment

Department of the Treasury Internal Revenue Service (99) ▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B. ► Attach to Form 1040, 1040NR, or 1041. ► See instructions on page 2.

Sequence No. 09A

Name of proprietor	Total sche	edules filed = 4,995,648 Data is	s tabulated with the S	Schedule C's	Social security number (S	3N)
You May Use Schedule C-E Instead of Schedule C Only If You:	z	 Had business expenses of \$5,000 or less. Use the cash method of accounting. Did not have an inventory at any time during the year. Did not have a net loss from your business. Had only one business as either a sole proprietor, qualified joint venture, or statutory employee. 	And You:	Are not req Depreciation this business Schedule Comust file. Do not deduse of your Do not hav	e prior year unallowed tivity losses from this	u ss
A Principal bu	isiness or pr	ofession, including product or service			B Enter business code (s	ee page 2)
		eparate business name, leave blank.			D Enter your EIN (se	e page 2)
E D	d al a a (; a l		f 4 -f			

	Timopar business of profession, moduling product of service				oue (se	le page	-1
С	Business name. If no separate business name, leave blank.	D 	Enter	your Ell	V (see	page	2)
Е	Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.						
	City, town or post office, state, and ZIP code						
F	Did you make any payments in 2014 that would require you to file Form(s) 1099? (see the Schedu	le C					
	instructions)			☐ Ye	s [□No	
G	If "Yes," did you or will you file required Forms 1099?			☐ Ye	s [□No	
Pa	Till Figure Your Net Profit						
1	Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statut						
	employee" box on that form was checked, see <i>Statutory employees</i> in the instructions Schedule C, line 1, and check here		1				
2	Total expenses (see page 2). If more than \$5,000, you must use Schedule C		2				
3	Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on b Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2 (see instructions). (Statutory employees do not report this amount on Schedule SE, line Estates and trusts, enter on Form 1041, line 3	2.)	3				
Par	t III Information on Your Vehicle. Complete this part only if you are claiming car or t	ruc	k expe	enses c	n lin	e 2.	
							_

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

Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for: Business _____ b Commuting (see page 2) _____ c Other ____ ☐ No

7 Do you (or your spouse) have another vehicle available for personal use? □No

□No

SCHEDULE D (Form 1040)

Capital Gains and Losses

N. A.II. - I. I. F. 4040 - .. F. 4040ND

► Attach to Form 1040 or Form 1040NR.

► Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.

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

OMB No. 1545-0074

2014

Attachment Sequence No. **12**

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

return

Total schedules filed = 20,745,341 Total Sales Reported with Form 1099 = 15,923,321

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less (h) Gain or (loss) See instructions for how to figure the amounts to enter on the (g) Adjustments (d) Subtract column (e) (e) lines below. Proceeds Cost to gain or loss from from column (d) and This form may be easier to complete if you round off cents to Form(s) 8949, Part I, combine the result with (sales price) (or other basis) whole dollars. line 2. column (a) column (g) **1a** Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . 1,859,189 1,948,824 1,912,765 1b Totals for all transactions reported on Form(s) 8949 with Box A checked 7,468,245 1,478,955 7,221,250 7,527,910 Totals for all transactions reported on Form(s) 8949 with Box B checked 186,528 2,446,793 2,676,799 2,279,777 Totals for all transactions reported on Form(s) 8949 with Box C checked 550,387 527,344 64,076 547,218 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 4 509,657 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from 5 1,131,982 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover 2.314,944 7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any longterm capital gains or losses, go to Part II below. Otherwise, go to Part III on the back 7 11,619,137

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

	instructions for how to figure the amounts to enter on the below.	(d) Proceeds	(e) Cost	(g) Adjustmen to gain or loss		(h) Gain or (loss) Subtract column (e) from column (d) and
This who	form may be easier to complete if you round off cents to le dollars.	(sales price)	(or other basis)	Form(s) 8949, I line 2, colum	Part II,	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.		2,003,566			
8b	Totals for all transactions reported on Form(s) 8949 with Box D checked	6,977,305	6,894,621	835,920		6,835,304
9	Totals for all transactions reported on Form(s) 8949 with Box E checked	8,105,081	7,812,175	425,715		7,799,269
10	Totals for all transactions reported on Form(s) 8949 with Box F checked	1,732,685	1,621,226	581,142		1,379,320
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824	2439 and 6252;	and long-term ga	in or (loss)	11	2,321,530
12	Net long-term gain or (loss) from partnerships, S corporat	tions, estates, and	trusts from Scheo	dule(s) K-1	12	2,206,950
13	Capital gain distributions. See the instructions		13	9,587,186		
14	Long-term capital loss carryover. Enter the amount, if any Worksheet in the instructions	Carryover	14	(5,284,257		
15	Net long-term capital gain or (loss). Combine lines 8a the back	Part III on	15	18,260,253		

SCHEDULE D (Form 1040)

Capital Gains and Losses

► Attach to Form 1040 or Form 1040NR.

► Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.

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

OMB No. 1545-0074

20**14**

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Sequence No. 12
Your social security number

Total schedules filed = 20,745,341 Total Sales Reported with Form 1099 = 4,750,769,842

lines This	instructions for how to figure the amounts to enter on the below. form may be easier to complete if you round off cents to le dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustmento gain or loss Form(s) 8949, I line 2, column	from Part I,	(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.	271,858,917	272,247,895			-389,040
1b	Totals for all transactions reported on Form(s) 8949 with Box A checked	2,321,087,309	2,386,309,231	60,117,643		-5,108,660
2	Totals for all transactions reported on Form(s) 8949 with Box B checked	383,747,031	381,775,373	-587,489		1,384,262
3	Totals for all transactions reported on Form(s) 8949 with Box C checked	96,330,398	98,002,484	-1,450,939		-3,183,360
4	Short-term gain from Form 6252 and short-term gain or (I	oss) from Forms 4	.684, 6781, and 88	324 .	4	3,182,404
5	Net short-term gain or (loss) from partnerships, Schedule(s) K-1	•	· ·	rusts from	5	12,799,241
6	Short-term capital loss carryover. Enter the amount, if ar Worksheet in the instructions			Carryover	6	181.520.772
7	Net short-term capital gain or (loss). Combine lines 1a term capital gains or losses, go to Part II below. Otherwis	_	• •		7	-172,838,85

lines This	instructions for how to figure the amounts to enter on the below. form may be easier to complete if you round off cents to e dollars.	ts from Part II, n (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.		12,827,921			
8b	Totals for all transactions reported on Form(s) 8949 with Box D checked	472,840,643	426,584,985	7,539,103	3	53,799,492
9	Totals for all transactions reported on Form(s) 8949 with Box E checked	4	128,547,681			
10	Totals for all transactions reported on Form(s) 8949 with Box F checked	377,143,484	287,366,753	-36,968,31	7	52,812,245
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824	2439 and 6252;	and long-term gai	n or (loss)	11	185,667,658
12	Net long-term gain or (loss) from partnerships, S corporat	ions, estates, and	trusts from Scheo	dule(s) K-1	12	196,725,849
13	Capital gain distributions. See the instructions		13	67,798,357		
14	Long-term capital loss carryover. Enter the amount, if any Worksheet in the instructions	Carryover	14	(319,968,163)		
15	Net long-term capital gain or (loss). Combine lines 8a the back	Part III on	15	378,268,051		

Schedule D (Form 1040) 2014 Page **2**

Part	III Summary		
16	Combine lines 7 and 15 and enter the result	16	20,189,886
	• If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.		
	• If line 16 is a loss , skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.		
	• If line 16 is zero , skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 both gains? Yes. Go to line 18.		
	No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions ▶	18	452,440
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	1,394,633
20	Are lines 18 and 19 both zero or blank? Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.		
	□ No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:		
	• The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500)	21	()
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
	☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).		
	■ No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2014 Page **2**

Part	III Summary			
16	Combine lines 7 and 15 and enter the result	16	205,429,193	
	• If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.			
	• If line 16 is a loss , skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.			
	• If line 16 is zero , skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.			
17	Are lines 15 and 16 both gains?			
	No. Skip lines 18 through 21, and go to line 22.			
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions ▶	18	4,980,299	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	22,677,825	
		13	22,011,023	
20	Are lines 18 and 19 both zero or blank? Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.			
	□ No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.			
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:			
	• The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500)	21	()
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.			
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?			
	☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).			
	□ No. Complete the rest of Form 1040 or Form 1040NR.			

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

► Attach to Form 1040, 1040NR, or Form 1041. ▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074 Attachment

Department of the Treasury Internal Revenue Service (99)

Sequence No. 13

ivarrie(s)	Total s	schedules filed = 1	9,703,333						Tour so	ciai secui	ity ilullibei	
Part		From Rental Real Est	-	-		-						
		Z (see instructions). If you			•				n Form 48 3	35 on pag	je 2, line 4	0.
	I you make any payment			file F	orm(s)	1099? (see inst	ructions)				No
	Yes," did you or will you	•								Ш	Yes 📙	No
<u>1a</u>	Physical address of ea											
_ <u>A</u> _		with Rental Properties						of Rental F			,890,599	
B	Number of Return	ns with Royalties =	2,420,	315		Tota	l Numl	oer of Roy	alties =	3,	679,174	
С	T (D)	•					Fair	Rental	Persona	al IIaa		
1b	Type of Property (from list below)	2 For each rental rea above, report the	number of fai	ir rent	al and		_	ays	Day		QJ\	/
	(ITOTTI IIST DEIOW)	personal use days	s. Check the (OJV b	OX	_		uyo	Day			
_ <u></u>		only if you meet the a qualified joint ve	ne requiremer Inture. See in:	nts to struct	file as	A B					$\vdash\vdash\vdash$	
C						C					$\vdash\vdash\vdash$	
	of Property:					C						
	le Family Residence	3 Vacation/Short-T	orm Rontal	5 la	nd		7 Self-	Rontal				
_	ti-Family Residence	4 Commercial			yalties			r (describe	.)			
Inco			Properties:			NT A		OYALTY			С	
3	Rents received			3	 	69,607						T
4	Royalties received			4	10,10	33,001		2,406,49	00			+
Expen		<u> </u>		<u> </u>				,,				1
5 5	Advertising			5								
6	Auto and travel (see ins			6								
7	Cleaning and maintena			7								+
8	Commissions			8								1
9	Insurance			9								
10	Legal and other profess			10								
11	Management fees			11								
12	Mortgage interest paid			12	5,61	2,606						
13	Other interest			13						632	,601	
14	Repairs			14								
15	Supplies			15								
16	Taxes			16	9,07	77,891						
17	Utilities			17								
18	Depreciation expense of	or depletion		18	8.34	17,449		849,63	0			
19	Other (list) ▶			19								
20	Total expenses. Add lin			20	10,2	08,178		1,430,8	55			
21	Subtract line 20 from lin	ne 3 (rents) and/or 4 (r	royalties). If									
	result is a (loss), see in											
	file Form 6198			21	10,5	21,617		2,411,34				
22	Deductible rental real e				. 5 47	74,491	1	nondeduct				
	on Form 8582 (see inst	,		22	(5,47	4,491		suspende		ryover	= 872,7	22)
23a	Total of all amounts rep							10,169,60		_		
b	Total of all amounts rep						23b	2,406,49				
C	Total of all amounts rep						23c					
d	Total of all amounts rep						23d					
e 04	Total of all amounts rep						236	11,323,93		7.00	E COO	
24	Income. Add positive a					-	 Entart		24		5,688 2 506	1
25	Losses. Add royalty loss									(3,76	3,596	
26	Total rental real estate								l l			
	If Parts II, III, IV, and line 17, or Form 1040NR, line								l l	11,27	71,913	

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

► Attach to Form 1040, 1040NR, or Form 1041.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

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

Sequence No. 13

Name(s) shown on return Total schedules filed = 19,703 Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40. A Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions) Yes **B** If "Yes," did you or will you file required Forms 1099? ☐ No Physical address of each property (street, city, state, ZIP code) Α В C Personal Use Fair Rental 1b Type of Property For each rental real estate property listed QJV above, report the number of fair rental and personal use days. Check the **QJV** box (from list below) **Days Days** Α Α only if you meet the requirements to file as a qualified joint venture. See instructions. В В C C Type of Property: 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe) Income: **Properties: RENT A ROYALTY B** C 3 Rents received . 3 314,530,667 4 4 45,173,810 Royalties received **Expenses:** 5 Advertising 5 6 Auto and travel (see instructions) . . . 6 7 7 Cleaning and maintenance . . . Commissions. 8 8 9 9 10 10 Legal and other professional fees 11 11 12 12 57.826.132 Mortgage interest paid to banks, etc. (see instructions) 6,371,107 13 13 14 Repairs. 14 Supplies 15 15 45,374,629 16 16 17 17 75,962,125 18 Depreciation expense or depletion . 18 5.132.304 19 Other (list) 19 11,405,088 Total expenses. Add lines 5 through 19 294,113,791 20 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must 21 20.416.876 33,768,722 nondeductible rental loss = 18,719,465 Deductible rental real estate loss after limitation, if any, 22 48.866.235 suspended loss carryover = 12,134,724 on Form 8582 (see instructions) 23a 314,530,667 23a Total of all amounts reported on line 3 for all rental properties 23b 45.173.810 **b** Total of all amounts reported on line 4 for all royalty properties 57,826,132 С Total of all amounts reported on line 12 for all properties 23c Total of all amounts reported on line 18 for all properties 23d 81,094,429 d 305,518,880 Total of all amounts reported on line 20 for all properties 23e Income. Add positive amounts shown on line 21. Do not include any losses 121,134,002 24 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 (60,363,664 25 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. 26 If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line

17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2. . . .

60,770,338

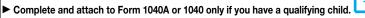
Schedu	ile E (Form 1040) 2014						Attachme	ent Sequence N	lo. 13			Page 2
Name(s)	s) shown on return. Do not enter	name and social sec	curity number if	shown on other	side.				Your so	ocial se	curity number	
	on. The IRS compares a											
Part			-	•			-	•			activity for wh	nich
	any amount is not a	-										
27	Are you reporting any											
	unallowed loss from a you answered "Yes,"					n Form	1 8582), (or unreimbu	rsed p	artner	ship expens Yes \square	ses? If No
	you answered res,	see instructions	before com	<u> </u>	ter P for	(c) (Check if	(d) Er	nployer		(e) Check	
28		(a) Name		partne	ership; S orporation	fo	reign nership	identi	ication nber		any amoun	t is
Α		Number of PAI	RTNERSHIP				21,801	Tiui	ibei		9,919	
В				<u> </u>	,,,,,,,							,,,,,,
С		Number of	S-CORPS	4,944	,002						290,	362
D												
	Passive Inco	me and Loss				N	onpassi	ve Income	and L	oss		
	(f) Passive loss allowed		ssive income		npassive			ection 179 exp			Nonpassive inc	
	(attach Form 8582 if required	<u> </u>	chedule K-1		chedule I			tion from Form	4562		m Schedule K	
<u>A</u>	PARTNERSHIPS	PARTNE		PARTNE		S		NERSHIPS		+	RTNERSHIP	S
В	1,351,933	1,897,82		1,723				88,648		 	,309,058	
D	S-CORPS	S-CORP		S-CC				ORPS	-		-CORPS	
_D 29а	182,782 Totals	2,312,80		1,337	,,,,,,,		1,2	08,137			,157,553 ,097,275	
29a b	Totals 1,470,493	2,312,00	70	2,902	969		1.6	07,428	T	3,	,091,213	
30	Add columns (g) and (j)	of line 29a		2,302			1,0		30	6	571,884	Τ
31	Add columns (f), (h), and								31		121,733)
32	Total partnership and	**	income or	(loss). Con	nbine lir	nes 30	and 31	. Enter the			,	
	result here and include								32	8	,678,903	
Part	Income or Loss	s From Estate	s and Trus	ts								
33			(a) Name								Employer	
										identili	cation number	
<u>A</u>												
В	Page	sive Income and	l I nee				No	npassive Ir	ncome	and I	088	
	(c) Passive deduction or I			assive income		10) Deductio	-			er income from	
	(attach Form 8582 if r		. ,	Schedule K-1		•	om Sched				nedule K-1	
Α												
В												
34a	Totals		299	9,385						359	,016	
b	Totals 60,78	7					39,914					
35	Add columns (d) and (f)								35		593,268	
36	Add columns (c) and (e)	,							36	(96,739)
37	Total estate and trus	•	ss). Combin	e lines 35 a	nd 36.	Enter 1	the resu	It here and				
Part	include in the total on li Income or Loss				tmont	Conc	luite (P	EMICs)	37 		33,663 older	
	income of Loss			(c) Excess incl		_	•					
38	(a) Name	(b) Employer ider number		Schedules C (see instruc	, line 2c	(u	om Sched	ncome (net loss ules Q, line 1b	5)		ncome from ules Q, line 3b	
				47			9,	767				
39	Combine columns (d) a	nd (e) only. Ente	r the result h			he tota			39		16,997	
Part	. ,	. , ,							-		,	
40	Net farm rental income	or (loss) from Fe	orm 4835 . Al	so, complete	e line 42	2 belov	v		40	4	94,675	
41	Total income or (loss). Combine	e lines 26, 32, 37, 39, a	nd 40. Enter the re	esult here and on	Form 1040), line 17,	or Form 10	40NR, line 18 ►	41	17	,519,383	
42	Reconciliation of farm	ning and fishing	g income. E	Enter your g	ross							
	farming and fishing incor		,	•								
	(Form 1065), box 14, coo					40	000.00	4				
	V; and Schedule K-1 (For	,	•	•		42	696,80	14				
43	Reconciliation for real											
	professional (see instructi anywhere on Form 1040 o											
	in which you materially pa					43	392,08	9				

Schedu	ile E (Form 1040) 201	4						Attachme	ent Sequence I	No. 13			Page 2
Name(s	s) shown on return. Do	o not enter	name and s	ocial security numb	er if shown	on other side.				Your so	ocial se	curity number	
	on. The IRS con	-		•									
Part				Partnerships a				•	•			activity for wh	nich
				must check the b									
27				allowed in a p									
				activity (if that le actions before c			n Fo	rm 8582), (or unreimbl	irsea p	artnei	rsnip expens	Ses? IT No
	you answered	u 165,	366 113111	ictions before c	ompietin	(b) Enter P for	(c	c) Check if	(d) Er	nployer		(e) Check	
28		((a) Name			partnership; S for S corporation		foreign artnership	identi	fication nber		any amoun not at risl	t is
Α						lor o corporation	<u> </u>		Tital	IIDEI		TIOT AT 1131	<u> </u>
В													
С													
D													
	Pass	ive Inco	me and I	Loss				Nonpassi	ve Income	and L	oss		
	(f) Passive loss		n	(g) Passive incom		(h) Nonpassive			ection 179 exp			Nonpassive inco	
	(attach Form 8582			from Schedule K-		from Schedule			tion from Forn	1 4562		om Schedule K	
<u>A</u>	PARTNERSH			RTNERSHIPS	P	ARTNERSHIP	S		NERSHIPS		.	RTNERSHIP	S
В	27,258,724			,018,292		92,375,613		_	38,497	+		0,332,062	
C	S-CORPS			CORPS		S-CORPS 62,861,575			CORPS			CORPS	
29a	4,674,260 Totals			,233,198 5,251,490		32,001,070		34,6	839,347			8,755,959 9,088,022	
29a b		2,984	10.	5,251,490		155,237,188		43.3	377,844		10	9,000,022	
30	Add columns (g		of line 29	a						30	81	4,339,512	
31	Add columns (f	J, J,								31		0,548,016)
32				oration income	or (loss). Combine li	nes :	30 and 31	. Enter the			.,,.	
				al on line 41 bel						32	58	3,791,496	
Part	III Income	or Loss	From E	states and T	rusts								
33				(a) N	lame) Employer	
				.,							Identii	ication number	
<u>A</u>													
В		Dace	ive Incon	ne and Loss				No	npassive l	ncome	and	l nee	
	(c) Passive ded				d) Passive in	ncomo		(e) Deductio	•			er income from	
	(attach For				rom Sched u			from Sched				hedule K-1	
Α													
В													
34a	Totals			1	3,463,88	2					20,6	44,912	
b	Totals	1,309,3	40					3,007,27	2				
35	Add columns (d	, ,,								35	34	4,108,794	
36	Add columns (d									36	(4	,316,612)
37				or (loss). Com	nbine line	s 35 and 36.	Ente	er the resu	It here and				
Dort	include in the to			ow Real Estate M		Invoctment	· ·		EMICa)	37		9,792,182	
Part	liicome	UI LUSS				cess inclusion from		•					
38	(a) Name			oyer identification number	Sch	edules Q, line 2c ee instructions)		from Sched	ncome (net los: ules Q, line 1b	5)		Income from Jules Q, line 3b	
					(0.	477		1,	453				
39	Combine colun	nns (d) a	nd (e) onl	y. Enter the resu	ult here a	nd include in t	he to			39		11,397	
Part													
40			, ,	rom Form 4835		•				40	5	,018,457	
41	Total income or (los	s). Combine	e lines 26, 32,	37, 39, and 40. Enter	the result he	re and on Form 1040), line	17, or Form 104	40NR, line 18 ▶	41	67	9,383,869	
42	Reconciliation	of farm	ing and	fishing income	e. Enter	your gross							
				ed on Form 4835									
	* * * * * * * * * * * * * * * * * * * *			edule K-1 (Form	* *		40	405 400	005	4			
		·	•	box 14, code F (· ·	42	125,138,	000				
43				ofessionals. If yo									
				r the net income 40NR from all rent									
	•			inder the nassive			43	3/1 300 0	124				

SCHEDULE EIC (Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information





OMB No. 1545-0074

Attachment Sequence No. 43

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

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

Total schedules filed = 21,153,624

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



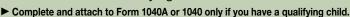
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information		Child 1	Child 2	Child 3			
1	Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name	First name Last name	First name Last name			
2	Child's SSN						
	The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2014. If your child was born and died in 2014 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	21,151,564	10,662,611	3,449,364			
3	Child's year of birth	Year 21.153.624 If born after 1995 and the child is younger than you (or your spouse, if lling jointly), skip lines 4a and 4b; go to line 5.	Year 10.662.611 If born after 1995 and the child is fyounger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	Year 3.449.364 If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.			
4 8	Was the child under age 24 at the end of 2014, a student, and younger than you (or your spouse, if filing jointly)?	Yes. No. 1,507,785 o line 4b. line 5.	Yes. No. 582,949 line 5.	Yes. No. 6.183,819 No. 1.1.2 No. 1.1			
	Was the child permanently and totally disabled during any part of 2014?	593.833 Yes. No. Go to The child is not a qualifying child.	185,223 Yes. No. Go to The child is not a qualifying child.	41,691 Yes. No. Go to line 5. The child is not a qualifying child.			
5	Child's relationship to you						
	(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	21,153,624	10,662,611	3,449,364			
6	Number of months child lived with you in the United States during 2014 • If the child lived with you for more than						
	half of 2014 but less than 7 months, enter "7."	04.450.040					
	• If the child was born or died in 2014 and your home was the child's home for more than half the time he or she was alive during 2014, enter "12."	21,152,612 months Do not enter more than 12 months.	10,662,611 months Do not enter more than 12 months.	3,449,364 months Do not enter more than 12 months.			

SCHEDULE EIC (Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information





OMB No. 1545-0074

2014

Attachment Sequence No. **43** Your social security number

Department of the Treasury Internal Revenue Service (99)

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

Name(s) shown on return

Total schedules filed = 21,153,624

Before you begin:

- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



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

Qualifying Child Information		Chil	ld 1	С	hild 2	Child 3		
1	Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name	Last name	First name	Last name	First name	Last name	
2	Child's SSN							
	The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2014. If your child was born and died in 2014 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.							
3	Child's year of birth	Year If born after 1995 younger than you filing jointly), skip go to line 5.	(or your spouse, if	younger than y	995 and the child is ou (or your spouse, if skip lines 4a and 4b;	younger than y	995 and the child is you (or your spouse, if skip lines 4a and 4b;	
4 8	Was the child under age 24 at the end of 2014, a student, and younger than you (or your spouse, if filing jointly)?	Yes. Go to line 5.	No. Go to line 4b.	Go to line 5.	No. Go to line 4b.	Go to line 5.	No. Go to line 4b.	
ŀ	Was the child permanently and totally disabled during any part of 2014?		No. ne child is not a ualifying child.	Yes. Go to line 5.	No. The child is not a qualifying child.	Yes. Go to line 5.	No. The child is not a qualifying child.	
5	Child's relationship to you							
	(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)							
6	Number of months child lived with you in the United States during 2014							
	• If the child lived with you for more than half of 2014 but less than 7 months, enter "7."							
	• If the child was born or died in 2014 and your home was the child's home for more than half the time he or she was alive during 2014, enter "12."	Do not enter more than 12 months.		Do not enter	months more than 12	Do not enter more than 12 months.		

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

2014

Attachment
Sequence No. 14

Name o	Total schedules filed	d = 1,	865,145									Social se	curity number (SSN)	
A Principal crop or activity B Enter code					e from	n Part IV C A			ccour	nting metho	d:	D Employer ID number (EIN), (see instr			
				<u> </u>					Cash	Accru	ıal				
∃ Did	you "materially participate" in the ope	eration	of this busir	ness o	during 2	014? If	"No,"	see ins	structi	ons for limit	on pas	ssive loss	es 🗌 Yes	☐ No	
Did	you make any payments in 2014 that	would	require you	to file	e Form(s	s) 1099	(see in	struct	ons)?				. 🗌 Yes	☐ No	
	es," did you or will you file required f													☐ No	
Part	Farm Income—Cash Met	hod.	Complete	Parts	s I and	II (Acc	rual n	netho	d. Cc	mplete Pa	arts II a	and III, a	ınd Part I, line	9.)	
1a	Sales of livestock and other resale	items	(see instruc	tions)				1a		340,008					
b	Cost or other basis of livestock or	other it	ems reporte	ed on	ı line 1a			1b	2	214,522					
С	Subtract line 1b from line 1a											1c	352,318		
2	Sales of livestock, produce, grains	, and o	ther produc	ts yo	u raised	. k						2	1,067,37	1	
3a	Cooperative distributions (Form(s)	1099-F	PATR) .	3a	** 4	65,684	,		3b	Taxable a	mount	3b	** 457,447	,	
4a	Agricultural program payments (see	instruc	tions) .	4a	** 4	08,543	}		4b	Taxable a	mount	4b	** 402,371		
5a	Commodity Credit Corporation (Co	CC) loa	ns reported	unde	er election	on .						5a	** 7,723		
b	CCC loans forfeited			5b	**	3,266			5с	Taxable a	mount	5c	** 2,965		
6	Crop insurance proceeds and fede	ral cro	p disaster p	ayme	ents (sec	e instru	ctions)							
а	Amount received in 2014			6a	1	76,786	3		6b	Taxable a	mount	6b	** 165,033	1	
С	If election to defer to 2015 is attac	hed, ch	neck here 🕨				6d	Amou	nt def	erred from	2013	6d	19,430		
7	Custom hire (machine work) incom	ie .										7	** 173,329)	
8	Other income, including federal an	d state	gasoline or	fuel	tax crec	dit or re	fund (s	see ins	tructi	ons)		8	** 546,975	5	
9	Gross income. Add amounts in the	ne righ	t column (lir	nes 1	c, 2, 3b,	, 4b, 5a	, 5c, 6	b, 6d,	7, an	d 8). If you	use the	e			
	accrual method, enter the amount	from P	art III, line 5	0 (se	e instruc	ctions)					. ▶	9	1,569,91	9	
Part	II Farm Expenses − Cash a	nd Ac	crual Metl	nod.	Do not	t includ	le per	sona	or liv	ving expen	ises (s	see instr	uctions).		
10	Car and truck expenses (see					23	Pen	sion a	nd pro	ofit-sharing	plans	23	3,856		
	instructions). Also attach Form 4562	10	553,50	64		24	Ren	t or lea	ase (se	ee instructio	ons):				
11	Chemicals	11	509,2			а	Veh	icles, ı	nachi	nery, equip	ment	24a			
12	Conservation expenses (see instructions)	12	30,23			b	Othe	er (lan	d, anir	mals, etc.)		24b			
13	Custom hire (machine work) .	13	481,7	43		25	Rep	airs ar	nd ma	intenance		25	1,278,61	9	
14	Depreciation and section 179					26	See	ds and	l plan	ts		26	636,448		
	expense (see instructions) .	14	1,380,0	16		27	Stor	age a	nd wa	rehousing		27			
15	Employee benefit programs					28	Sup	plies				28	1,141,70	0	
	other than on line 23	15	31,06			29	Taxe	es .				29	1,058,27	9	
16	Feed	16	960,9	68		30	Utili	ties .				30			
17	Fertilizers and lime	17	710,1	56		31	Vete	rinary,	breed	ding, and me	dicine	31			
18	Freight and trucking	18				32				(specify):					
19	Gasoline, fuel, and oil	19	1,163,4	27		а						32a			
20	Insurance (other than health)	20	995,84	44		b						32b			
21	Interest:					С						32c			
а	Mortgage (paid to banks, etc.)	21a	351,6°			d						32d			
b	Other	21b	462,1			е						32e			
22	Labor hired (less employment credits)	22	326,79	99		f						32f			
33	Total expenses. Add lines 10 thro										. •	33	1,782,49	8	
34	Net farm profit or (loss). Subtract	line 33	3 from line 9	Ţc	otal of a	all unn	narke	d ex	oense	es 1,55	4,129	34	1,784,483		
	If a profit, stop here and see instru	ctions	for where to	repo	ort. If a l	oss, co	mplete	lines	35 an	nd 36. Non	deduc	tible Los	s (+) / Susper	ded Carry	
35	Did you receive an applicable subs	sidy in 2	2014? (see	instru	ictions)							23,391	. 🗌 Yes		
36	Check the box that describes your						tructio	ns for	where	e to report y	our lo	SS.			
а	All investment is at risk.		Some												

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

2014

Attachment
Sequence No. 14

	f proprietor Total schedules file	ed =	1,865,145						Occidi Sc	curity number (SSN)	
Prir	cipal crop or activity		B Enter code from	Part IV		C A	ccount	ing method:	D Employ	ver ID number (EIN), (s	ee instr)
			>				Cash	Accrual			
id :	ou "materially participate" in the op-	would	require you to file Form(s) 1099	(see in	structi	ons)?			. 🗌 Yes 🔲	No No
	es," did you or will you file required f										No
rt				•					and III, a	and Part I, line 9.)	
а	Sales of livestock and other resale					1a		586,314			
b	Cost or other basis of livestock or		•					799,433			
С	Subtract line 1b from line 1a								1c	17,786,881	
_	Sales of livestock, produce, grains								2	118,574,734	
a	Cooperative distributions (Form(s)			,877,90				Taxable amoun		** 17,160,128	
a	Agricultural program payments (see			518,22				Taxable amoun		** 5,434,900	
a b	Commodity Credit Corporation (CC CCC loans forfeited					 		Taxable amoun	5a t 5c	** 428,461	
D	Crop insurance proceeds and fede			42,308	otions)		30	Taxable alliquit	30	** 40,407	
а	•		· ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	923.64	ĺ	ĺ	6b	Taxable amoun	t 6b	** 0 000 740	
C	If election to defer to 2015 is attac			323,04		Δmoui		rred from 2013	6d	** 6,092,746	
•	Custom hire (machine work) incom									1,468,165 ** 5,368,350	
	Other income, including federal an										
	Gross income. Add amounts in the									**10,117,369	
	accrual method, enter the amount	_	· ·						▶ 9	173,712,087	
rt			•								
	Car and truck expenses (see			23				it-sharing plans		14,086	
	instructions). Also attach Form 4562	10	2,082,994	24				e instructions):		14,000	
	Chemicals	11	7,521,423	а				ery, equipment	24a		
	Conservation expenses (see instructions)	12	116,750	ь				als, etc.)			
	Custom hire (machine work) .	13	5,325,113	25				ntenance		10,778,645	
	Depreciation and section 179			26				s		10,999,954	
	expense (see instructions) .	14	33,848,549	27				ehousing		1010001001	
	Employee benefit programs			28		_				5,135,784	
	other than on line 23	15	395,416	29	•	•				3,695,798	
	Feed	16	20,725,692	30						0,000,700	
	Fertilizers and lime	17	15,961,441	31	Vete	rinary,	breedir	ng, and medicine	31		
3	Freight and trucking	18		32	Othe	er expe	enses (specify):			
	Gasoline, fuel, and oil	19	8,981,478	а					32a		
	Insurance (other than health)	20	5,975,552	b					32b		
	Interest:			С					32c		
а	Mortgage (paid to banks, etc.)	21a	3,724,161	d					324		
b	Other	21b	3,644,375	е					32e		
	Labor hired (less employment credits)	22	6,989,050	f					32f		
	Total expenses. Add lines 10 thro	ough 3	2f. If line 32f is negative,	see ins	tructio	ns .			> 33	184,293,625	
	Net farm profit or (loss). Subtract	t line 3	3 from line 9 Total of	all unn	narke	d exp	enses	38,377.36	5 34	-8,276,215	
	If a profit, stop here and see instru									s (+) / Suspended	Carry
	Did you receive an applicable subs	sidy in	2014? (see instructions)						77,807	☐ Yes ☐	No
	0	. :	and the state of the state of the state of								
;	Check the box that describes your	inves	ment in this activity and	see ins	tructio	ns for	where	to report your le	oss.		

Schedule F (Form 1040) 2014 Page 2

Part	Farm Income – Accrual Method (see instructions).		
37	Sales of livestock, produce, grains, and other products (see instructions)	37	1,067,371
38a	Cooperative distributions (Form(s) 1099-PATR) . 38a ** 465,684 38bTaxable amount	38b	** 457,447
39a	Agricultural program payments	39b	** 402,371
40 a	Commodity Credit Corporation (CCC) loans: CCC loans reported under election	40a	** 7,723
b	CCC loans forfeited	40c	** 2,965
41	Crop insurance proceeds	41	** 165,033
42	Custom hire (machine work) income	42	** 173,329
43	Other income (see instructions)	43	** 546,975
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	44	10,959
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797		
46	Cost of livestock, produce, grains, and other products purchased during the year		
47	Add lines 45 and 46		
48	Inventory of livestock, produce, grains, and other products at end of year . 48		
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	49	
50	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9	50	10,959

Part IV Principal Agricultural Activity Codes



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

• Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or

management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).

- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

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

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

Crop Production

111100 Oilseed and grain farming111210 Vegetable and melon farming

111300 I	ruit	and	tree	nut	tarming
----------	------	-----	------	-----	---------

111400 Greenhouse, nursery, and floriculture production

111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming

112112 Cattle feedlots

112120 Dairy cattle and milk production

112210 Hog and pig farming

112300 Poultry and egg production

112400 Sheep and goat farming

112510 Aquaculture

112900 Other animal production

Forestry and Logging

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

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

Schedule F (Form 1040) 2014 Page 2

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46
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nt on line
<u>51</u>

Part IV Principal Agricultural Activity Codes



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

• Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or

management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).

- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

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

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

Crop Production

111100 Oilseed and grain farming111210 Vegetable and melon farming

111300	Fruit and tree nu	ut farmina
--------	-------------------	------------

111400 Greenhouse, nursery, and floriculture production

111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming

112112 Cattle feedlots

112120 Dairy cattle and milk production

112210 Hog and pig farming

112300 Poultry and egg production

112400 Sheep and goat farming

112510 Aquaculture

112900 Other animal production

Forestry and Logging

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

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

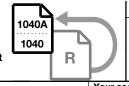
you received taxable disability income.

Schedule R (Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99)

Credit for the Elderly or the Disabled

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



• You were under age 65, you retired on permanent and total disability, and

OMB No. 1545-0074

Attachment Sequence No. **16**

Name(s) shown on Form 1040A or 1040

• You were age 65 or older

Total schedules filed = 77,674

You may be able to take this credit and reduce your tax if by the end of 2014:

or

But you must also meet other tests. See instructions.

Your social security number

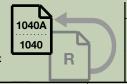
	ox for Your Filing Status and Age		
If your filing status is:	And by the end of 2014: Check or	ıly o	ne box
Single, Head of household, or	1 You were 65 or older	1	
Qualifying widow(er)	2 You were under 65 and you retired on permanent and total disability	2	
	3 Both spouses were 65 or older	3	
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4	
Married filing jointly	5 Both spouses were under 65, and both retired on permanent and total disability	5	
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6	
	7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability	7	
Married filing	8 You were 65 or older and you lived apart from your spouse for all of 2014.	8	
separately	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2014	9	
	Yes ── Skip Part II and complete Part III on the back.		
box 1, 3, 7, or 8?	— No — Complete Parts II and III.		
Part II Statement of	Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above	ə.)	
	cian's statement for this disability for 1983 or an earlier year, or you filed or go ears after 1983 and your physician signed line B on the statement, and	ot a	
	nued disabled condition, you were unable to engage in any substantial gainful act		
 If you checked to 	his box, you do not have to get another statement for 2014.		
• If you did not ch	eck this box, have your physician complete the statement in the instructions. You n	านรt	

Schedule R (Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99)

Credit for the Elderly or the Disabled

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



OMB No. 1545-0074

2014

Attachment

Sequence No. 16
Your social security number

Name(s) shown on Form 1040A or 1040

Total schedules filed = 77,674

You may be able to take this credit and reduce	e your tax if by the end of 2014
--	----------------------------------

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

But you must also meet other tests. See instructions.

	1
,	
TID	

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

Part I Check the Bo	ox for Your Filing Status and Age And by the end of 2014:	Check on	dy o	no boyı
ii your iiiiig status is:	And by the end of 2014.	Check on	ily O	ne box.
Single, Head of household, or	1 You were 65 or older		1	
Qualifying widow(er)	2 You were under 65 and you retired on permanent and total disabilit	у	2	
	3 Both spouses were 65 or older		3	
	4 Both spouses were under 65, but only one spouse retired on perm total disability		4	
Married filing jointly	5 Both spouses were under 65, and both retired on permanent disability		5	
	6 One spouse was 65 or older, and the other spouse was under 65 on permanent and total disability		6	
	7 One spouse was 65 or older, and the other spouse was under 6 retired on permanent and total disability		7	
Married filing	8 You were 65 or older and you lived apart from your spouse for all o	f 2014 .	8	
separately	9 You were under 65, you retired on permanent and total disability lived apart from your spouse for all of 2014		9	
Did you check	─ Yes ─ Skip Part II and complete Part III on the back.			
box 1, 3, 7, or 8?	— No — Complete Parts II and III.			
Part II Statement of	Permanent and Total Disability (Complete only if you checked box 2, 4, 5,	6. or 9 above	e.)	
If: 1 You filed a physic	cian's statement for this disability for 1983 or an earlier year, or you rears after 1983 and your physician signed line B on the statement, and			
2 Due to your continuin 2014, check this	nued disabled condition, you were unable to engage in any substantial box	_	ivity	
If you checked t	his box, you do not have to get another statement for 2014.			
	eck this box, have your physician complete the statement in the instruct ent for your records.	ons. You m	ıust	

Schedule R (Form 1040A or 1040) 2014

	ET (1011111040A 01 1040) 2014			age Z
Part	III Figure Your Credit			
10	If you checked (in Part I): Enter: Box 1, 2, 4, or 7 <t< th=""><th>10</th><th></th><th></th></t<>	10		
11	Did you check box 2, 4, 5, 6, or 9 in Part I? If you checked (in Part I): Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. Box 2, 4, or 9, enter your taxable disability income. Box 5, add your taxable disability income to your spouse's	11	*	
	taxable disability income. Enter the total.			
TIP	For more details on what to include on line 11, see Figure Your Credit in the instructions.			
12	If you completed line 11, enter the smaller of line 10 or line 11. All others, enter the			
12	amount from line 10	12	77,674	
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2014.			
а	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions)			
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions)			
С	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c			
14	Enter the amount from Form 1040A, line 22, or Form 1040, line 38			
15	If you checked (in Part I): Box 1 or 2 \$7,500 Box 3, 4, 5, 6, or 7 \$10,000 Box 8 or 9 \$5,000			
16	Subtract line 15 from line 14. If zero or less, enter -0			
17	Enter one-half of line 16			
18 19	Add lines 13c and 17	18	73,181	
ıσ	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20	19	73,627	
20	Multiply line 19 by 15% (.15)	20		
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions .	21		_
22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21. Also enter			
	this amount on Form 1040A, line 32, or include on Form 1040, line 54 (check box c and enter "Sch R" on the line next to that box)	22	67 260	

Schedule R (Form 1040A or 1040) 2014

^{*} Data not shown because of the small number of sample returns on which they are based.

Schedule R (Form 1040A or 1040) 2014 Page 2

	III Figure Your Credit			ige Z
10	-			
10	If you checked (in Part I): Enter: Box 1, 2, 4, or 7	10		
	Did you check box 2, 4, 5, 6, or 9 in Part I? Yes You must complete line 11. Enter the amount from line 10 on line 12 and go to line 13.			
11	ir you checked (in Part I):			
	Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. Day 0.4 and 0. anterval the disability income.	11	*	
	Box 2, 4, or 9, enter your taxable disability income.	- 1		
	Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.			
TIP	For more details on what to include on line 11, see Figure Your Credit in the instructions.			
12	If you completed line 11, enter the smaller of line 10 or line 11. All others, enter the amount from line 10	12	403,647	
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2014.			
а	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions)			
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions)			
С	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c			
14	Enter the amount from Form 1040A, line 22, or Form 1040, line 38			
15	If you checked (in Part I): Enter: Box 1 or 2 \$7,500 Box 3, 4, 5, 6, or 7 \$10,000 Box 8 or 9 \$5,000			
16	Subtract line 15 from line 14. If zero or less, enter -0			
17	Enter one-half of line 16			
18	Add lines 13c and 17	18	346,869	
19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise,	19	124 044	
20	go to line 20	20	131,811	
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions .	21		
22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21. Also enter			
	this amount on Form 1040A, line 32, or include on Form 1040, line 54 (check box c and enter "Sch R" on the line next to that box)	22	7 704	

Schedule R (Form 1040A or 1040) 2014

^{*} Data not shown because of the small number of sample returns on which they are based.

SCHEDULE SE (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Self-Employment Tax

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

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2014

Attachment
Sequence No. 17

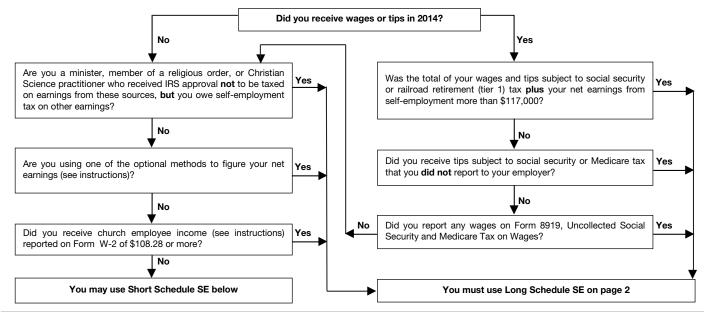
Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR) **Total schedules filed = 20,674,561**

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

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

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

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



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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form	4.	701,980	
b	1065), box 14, code A	1a 1b	(21,666)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	18,996,691	
3	this line. See instructions for other income to report	3	,,	
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do	<u> </u>		\vdash
•	not file this schedule unless you have an amount on line 1b	4	19,442,303	
	Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
5	Self-employment tax. If the amount on line 4 is:			
	\bullet \$117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55			
	 More than \$117,000, multiply line 4 by 2.9% (.029). Then, add \$14,508 to the result. 			
	Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55	5	19,351,496	
6	Deduction for one-half of self-employment tax.			
	Multiply line 5 by 50% (.50). Enter the result here and on Form			
	1040, line 27, or Form 1040NR, line 27 6			

SCHEDULE SE (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Self-Employment Tax

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

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2014

Attachment
Sequence No. 17

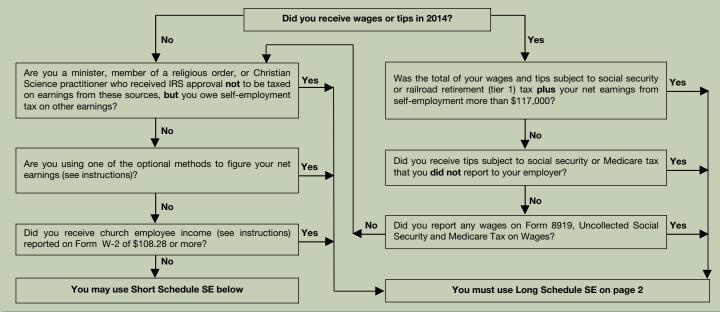
Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR) **Total schedules filed = 20,674,561**

Social security number of person with self-employment income ▶

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

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

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



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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	17,160,913	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	(157,689)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	577,174,918	
3	Combine lines 1a, 1b, and 2	3		
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b	4	548,580,642	
	Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
5	Self-employment tax. If the amount on line 4 is:			
	• \$117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57 , or Form 1040NR, line 55			
	 More than \$117,000, multiply line 4 by 2.9% (.029). Then, add \$14,508 to the result. 			
	Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55	5	58,467,503	
6	Deduction for one-half of self-employment tax.			
	Multiply line 5 by 50% (.50). Enter the result here and on Form			
	1040, line 27, or Form 1040NR, line 27 6			

Schedu	le SE (Form 1040) 2014	Attachment Sequence No. 17	7		Page 2
Name o		Social security number of point self-employment incomes.			
Secti	on B-Long Schedule SE				
Part	Self-Employment Tax				
	If your only income subject to self-employment tax is church employee incom ion of church employee income.	ne, see instructions. Also	see in	structions for the	
Α	If you are a minister, member of a religious order, or Christian Science plad \$400 or more of other net earnings from self-employment, check here				ı · 🗆
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schebox 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method		1a	701,980	
b	If you received social security retirement or disability benefits, enter the amount of Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form	of Conservation Reserve	1b (21,666	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule X 14, code A (other than farming); and Schedule K-1 (Form 1065-Ministers and members of religious orders, see instructions for types of this line. See instructions for other income to report. Note. Skip this line if optional method (see instructions)	dule K-1 (Form 1065), -B), box 9, code J1. f income to report on f you use the nonfarm	2	18.996.691	
3	Combine lines 1a, 1b, and 2		3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, ente		4a	19,442,303	
	Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on I				
b	If you elect one or both of the optional methods, enter the total of lines 15	and 17 here	4b		
С	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-emp Exception . If less than \$400 and you had church employee income , enter	-	4c	19,332,123	
5a	Enter your church employee income from Form W-2. See instructions for definition of church employee income	44,050			
b			5b	40.054.400	-
6	Add lines 4c and 5b		6	19,351,496	+
7	Maximum amount of combined wages and self-employment earnings sub tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 201		7		
8a b c d	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$117,000 or more, skip lines 8b through 10, and go to line 11 Unreported tips subject to social security tax (from Form 4137, line 10) Wages subject to social security tax (from Form 8919, line 10) Add lines 8a, 8b, and 8c	1.951.702 8,396 3,323	8d	1,953,838	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 ar		9	40.000.770	
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)		10	18,680,773	
11	Multiply line 6 by 2.9% (.029)		11 12	19,351,496 19,351,496	+
12 13	Deduction for one-half of self-employment tax.	or Form 1040NK, line 55	12	19,551,490	
10	Multiply line 12 by 50% (.50). Enter the result here and on				
	Form 1040, line 27, or Form 1040NR, line 27				
Part					
Farm	Optional Method. You may use this method only if (a) your gross farm in				
	7,200, or (b) your net farm profits² were less than \$5,198.				
14	Maximum income for optional methods		14		
15	Enter the smaller of: two-thirds (2/3) of gross farm income¹ (not less than				
	include this amount on line 4b above		15	15,329	
and als	rm Optional Method. You may use this method only if (a) your net nonfarm profits so less than 72.189% of your gross nonfarm income, 4 and (b) you had net earnings ast \$400 in 2 of the prior 3 years. Caution. You may use this method no more than	s from self-employment			
16	Subtract line 15 from line 14		16		
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less the amount on line 16. Also include this amount on line 4b above		17	24,187	
¹ From		, line 31; Sch. C-EZ, line 3;			4, code

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

A; and Sch. K-1 (Form 1065-B), box 9, code J1.

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

Schedule SE (Form 1040) 2014 Attachment Sequence No. 17 Page 2 Social security number of person Name of person with self-employment income (as shown on Form 1040 or Form 1040NR) with **self-employment** income ▶ Section B-Long Schedule SE Part I Self-Employment Tax Note. If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income. If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I 1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions) 17,160,913 If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z 157,689 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm 577,174,918 3 548,580,642 4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 4a Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. **b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . 4b Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. **Exception.** If less than \$400 and you had **church employee income**, enter -0- and continue 550.458.595 5a Enter your church employee income from Form W-2. See instructions for definition of church employee income . . . 1.115.419 Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . 5b b 6 551.488.597 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2014 7 Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$117,000 or more, skip lines 8b through 10, and go to line 11 134,201,393 Unreported tips subject to social security tax (from Form 4137, line 10) 8b 20,291 Wages subject to social security tax (from Form 8919, line 10) 18.058 134,239,742 8d 9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . 9 42.473.477 10 10 Multiply the **smaller** of line 6 or line 9 by 12.4% (.124) 15,992,958 11 11 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55 58,467,503 12 Deduction for one-half of self-employment tax. 13 Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 Part II Optional Methods To Figure Net Earnings (see instructions) Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$7,200, or (b) your net farm profits² were less than \$5,198. 14 14 15 Enter the smaller of: two-thirds (2/3) of gross farm income¹ (not less than zero) or \$4,800. Also 15 74,093 Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$5,198 and also less than 72.189% of your gross nonfarm income,4 and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution. You may use this method no more than five times. 16 17 Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income⁴ (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above. 81,180 ¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

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

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

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

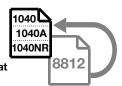
SCHEDULE 8812 (Form 1040A or 1040)

Child Tax Credit

► Attach to Form 1040, Form 1040A, or Form 1040NR.

Information about Schedule 8812 and its separate instructions is at

www.irs.gov/schedule8812.



OMB No. 1545-0074

Attachment Sequence No. 47

Name(s) shown on return

Department of the Treasury

Internal Revenue Service (99)

otal schedules filed = 20,544,118

Your social security number

	'	otal scriedules filed = 20,544,118		
Pa	rt I Filers W	ho Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer In	dentific	cation Number)
CAU	_	this part only for each dependent who has an ITIN and for whom you are claiming t pendent is not a qualifying child for the credit, you cannot include that dependent in		
(Indi	ividual Taxpayer Ide endent.	nestions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040 entification Number) and that you indicated is a qualifying child for the child tax credit by characteristic and the child tax credit by characteris	ecking co	olumn (4) for that
A		dent identified with an ITIN and listed as a qualifying child for the child tax credit, did this cheseparate instructions.	iild mee	t the substantial
	☐ Yes	□ No		
В		pendent identified with an ITIN and listed as a qualifying child for the child tax credit, did this separate instructions.	s child m	neet the substantial
	☐ Yes	□ No		
C		ndent identified with an ITIN and listed as a qualifying child for the child tax credit, did this c separate instructions.	hild mee	et the substantial
	☐ Yes	□ No		
D		endent identified with an ITIN and listed as a qualifying child for the child tax credit, did this separate instructions.	child m	eet the substantial
	☐ Yes	□ No		
	and check here .	than four dependents identified with an ITIN and listed as a qualifying child for the child tax of the child		
1	1040 filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 52).		
	1040A filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 35).	1	20,534,404
	1040NR filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 49).		
	If you used Pub.	972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.		
2		tt from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49	2	7,543,624
3	Subtract line 2 fr	rom line 1. If zero, stop ; you cannot take this credit	3	20,319,657
4		(see separate instructions)		
l		bat pay (see separate		
_	· · · · · · · · · · · · · · · · · · ·			
5		n line 4a more than \$3,000?		
		line 5 blank and enter -0- on line 6.		
6		ount on line 5 by 15% (.15) and enter the result	6	20,326,708
U	windpiy me am	ount on time 3 by 13/0 (.13) and enter the result	U	20,020,700

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

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

Next. Do you have three or more qualifying children?

line 3 or line 6 on line 13.

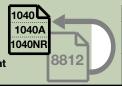
Otherwise, go to line 7.

SCHEDULE 8812 (Form 1040A or 1040)

Child Tax Credit

► Attach to Form 1040, Form 1040A, or Form 1040NR.

Information about Schedule 8812 and its separate instructions is at
www.irs.gov/schedule8812.



OMB No. 1545-0074

Attachment

Sequence No. 47

Your social security number

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

Total schedules filed = 20,544,118

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



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

	vidual Taxpayer Ide	entification Number) and that you indicated is a qualifying child for the child tax credit by chec			
A	-	dent identified with an ITIN and listed as a qualifying child for the child tax credit, did this chi separate instructions.	ld meet	t the substantial	
	☐ Yes	□ No			
В		pendent identified with an ITIN and listed as a qualifying child for the child tax credit, did this esparate instructions.	child m	neet the substantial	
	☐ Yes	□ No			
C		dent identified with an ITIN and listed as a qualifying child for the child tax credit, did this ch separate instructions.	ild mee	et the substantial	
	☐ Yes	□ No			
D		endent identified with an ITIN and listed as a qualifying child for the child tax credit, did this c separate instructions.	hild me	eet the substantial	
	☐ Yes	□ No			
Note. Par	and check here .	han four dependents identified with an ITIN and listed as a qualifying child for the child tax cr		e the instructions	
1	1040 filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the			
	1040A filers:	Instructions for Form 1040, line 52). Enter the amount from line 6 of your Child Tax Credit Worksheet (see the			
	1040/A IIICIS.	Instructions for Form 1040A, line 35).	1	37,528,799	
	1040NR filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 49).			
	If you used Pub.	972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			
2		t from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49	2	5,986,736	
3 4a		rom line 1. If zero, stop ; you cannot take this credit	3	31,542,064	
ъта b		bat pay (see separate	1		
~					
5		line 4a more than \$3,000?			
		line 5 blank and enter -0- on line 6.			
6		ct \$3,000 from the amount on line 4a. Enter the result	6	63,560,639	
v		ave three or more qualifying children?		30,000,000	
		6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of or line 6 on line 13.			
	Yes. If line	6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13.			

Otherwise, go to line 7.

Schedule 8812 (Form 1040A or 1040) 2014

Part	III Certain	Filers Who Have Three or More Qualifying Childre	n				,	
7	Form(s) W-2, be amounts with y	security, Medicare, and Additional Medicare taxes from oxes 4 and 6. If married filing jointly, include your spouse's yours. If your employer withheld or you paid Additional tier 1 RRTA taxes, see separate instructions	7	1,394,173				
8	1040 filers:	Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 62.						
	1040A filers:	Enter -0	8	549,479				
	1040NR filers:	Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.						
9	Add lines 7 and	8	9	1,703,674				
10	1040 filers:	Enter the total of the amounts from Form 1040, lines 66a and 71.						
	1040A filers:	Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions).	10	1,385,643				
	1040NR filers:	-						
11		from line 9. If zero or less, enter -0				11	358,045	
12	Enter the larger	of line 6 or line 11				12	1,745,961	
Part	V Addition	al Child Tax Credit						
13	This is your add	litional child tax credit				13	20,225,421	
					1040		Enter this amount on Form 1040, line 67,	
					1040L	1	Form 1040A, line 43, of	
					1040NF	4	Form 1040NR, line 64.	
					. OTOIN	י ע		

Schedule 8812 (Form 1040A or 1040) 2014

Schedule 8812 (Form 1040A or 1040) 2014 Page **2**

Part	Certain	Filers Who Have Three or More Qualifying Childre	n					
7	Form(s) W-2, be amounts with y	security, Medicare, and Additional Medicare taxes from oxes 4 and 6. If married filing jointly, include your spouse's yours. If your employer withheld or you paid Additional tier 1 RRTA taxes, see separate instructions	7	1,735,342				
8	1040 filers:	Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 62.		520,841				
	1040A filers:	Enter -0	8	020,041				
	1040NR filers:	Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.						
9	Add lines 7 and	8 _. .	9	2,256,183				
10	1040 filers:	Enter the total of the amounts from Form 1040, lines 66a and 71.						
	1040A filers:	Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions).	10	7,279,526				
	1040NR filers:	Enter the amount from Form 1040NR, line 67.						
11	Subtract line 10	from line 9. If zero or less, enter -0				11	592,620	
12		of line 6 or line 11			[12	3,720,774	
		maller of line 3 or line 12 on line 13.						
Part	V Addition	al Child Tax Credit						
13	This is your add	litional child tax credit			[13	27,062,605	
				G.	1040		Enter this amount on Form 1040, line 67,	:
				·	1040A	1	Form 1040A, line 43, o	
					O4OND		Form 1040NR, line 64.	:

Schedule 8812 (Form 1040A or 1040) 2014

orm **982**

(Rev. July 2013)
Department of the Treasury
Internal Revenue Service
Name shown on return

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

► Attach this form to your income tax return.

▶ Information about Form 982 and its instructions is at www.irs.gov/form982.

OMB No. 1545-0046

Attachment Sequence No. **94**

Identifying number

	Total Forms Filed = 347,146			
Part	General Information (see instructions)			
1	Amount excluded is due to (check applicable box(es)):			_
а	Discharge of indebtedness in a title 11 case			
b	Discharge of indebtedness to the extent insolvent (not in a title 11 case)			
С	Discharge of qualified farm indebtedness			
d	Discharge of qualified real property business indebtedness			
е	Discharge of qualified principal residence indebtedness			
2	Total amount of discharged indebtedness excluded from gross income		347,146	
3	Do you elect to treat all real property described in section 1221(a)(1), relating to property held for	r sale t	:0	_
	customers in the ordinary course of a trade or business, as if it were depreciable property?		· 🗌 Yes 🗌 No	
Part	basis under section 1017. See Regulations section 1.1017-1 for basis reduction ordering required partnership consent statements. (For additional information, see the instruction	ng rules	s, and, if applicable	
	amount excluded from gross income:			
4	For a discharge of qualified real property business indebtedness applied to reduce the basis of		40.000	
_	depreciable real property	4	18,696	_
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of		. ===	
6	depreciable property	5	4,508	_
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge			
	over to the tax year of the discharge	6	477	_
-	Applied to reduce any remark by since any different constant or from the tay year of the discharge	7	*	
7 8	Applied to reduce any general business credit carryover to or from the tax year of the discharge. Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the			_
Ū	tax year of the discharge	8	*	
9	Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss			_
9	carryovers to the tax year of the discharge	9	1,611	
10a	Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5.	-	1,011	_
	DO NOT use in the case of discharge of qualified farm indebtedness	10a	19,394	
b	Applied to reduce the basis of your principal residence. Enter amount here ONLY if line 1e is		10,004	_
	checked	10b	53,728	
11	For a discharge of qualified farm indebtedness applied to reduce the basis of:	100		_
a	Depreciable property used or held for use in a trade or business or for the production of income if			
	not reduced on line 5	11a	*	
				_
b	Land used or held for use in a trade or business of farming	11b	0	
				_
С	Other property used or held for use in a trade or business or for the production of income	11c	*	
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12	96	
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	13	*	
Part	Consent of Corporation to Adjustment of Basis of Its Property Under Section 10	182(2)(2)	
Tart	Topicity of deciding to Adjustment of Basis of its 1 reperty officer deciding to	σειαχ	<i></i>	
	section 1081(b), the corporation named above has excluded \$	fro	om its gross income	
	e tax year beginning and ending			
	that section, the corporation consents to have the basis of its property adjusted in accordance with the section, the corporation consents to have the basis of its property adjusted in accordance with the section, the corporation consents to have the basis of its property adjusted in accordance with the section, the corporation consents to have the basis of its property adjusted in accordance with the section, the corporation consents to have the basis of its property adjusted in accordance with the section of			d
	section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is	organiz	ea under the laws	
of	·			
	(State of incorporation)			_
Note.	. You must attach a description of the transactions resulting in the nonrecognition of gain u	nder se	ection 1081.	

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

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

► Attach this form to your income tax return.

▶ Information about Form 982 and its instructions is at www.irs.gov/form982.

OMB No. 1545-0046

Attachment

Sequence No. 94 Name shown on return Identifying number Total Forms Filed = 347,146 Part I **General Information** (see instructions) Amount excluded is due to (check applicable box(es)): Discharge of indebtedness to the extent insolvent (not in a title 11 case) Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to Part II Reduction of Tax Attributes. You must attach a description of any transactions resulting in the reduction in basis under section 1017. See Regulations section 1.1017-1 for basis reduction ordering rules, and, if applicable, required partnership consent statements. (For additional information, see the instructions for Part II.) Enter amount excluded from gross income: For a discharge of qualified real property business indebtedness applied to reduce the basis of 2.291.812 5 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of 5 140.426 6 Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried 531,287 Applied to reduce any general business credit carryover to or from the tax year of the discharge . 8 Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. 10a 899,940 b Applied to reduce the basis of your principal residence. Enter amount here ONLY if line 1e is 10b 5,061,729 For a discharge of qualified farm indebtedness applied to reduce the basis of: Depreciable property used or held for use in a trade or business or for the production of income if 11a 11b 0 Other property used or held for use in a trade or business or for the production of income . . . Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge 12 4,487 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge . . . 13 Part III Consent of Corporation to Adjustment of Basis of Its Property Under Section 1082(a)(2) Under section 1081(b), the corporation named above has excluded \$ from its gross income for the tax year beginning and ending Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws

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

* Data not shown because of the small number of sample returns on which they are based.

(State of incorporation)

Form **2106**

Department of the Treasury Internal Revenue Service (99)

Employee Business Expenses

► Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.

OMB No. 1545-0074

2014

Attachment
Sequence No. 129

Your name Occupation in which you incurred expenses | Social security number Total Forms Filed = 9,006,368 **Employee Business Expenses and Reimbursements** Part I Column A Column B **Step 1 Enter Your Expenses** Other Than Meals Meals and and Entertainment Entertainment 1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See 4,839,820 1 2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work 2 2,049,302 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment . 3 1,900,877 Business expenses not included on lines 1 through 3. Do not include 5,744,986 3,011,499 **5** Meals and entertainment expenses (see instructions) 5 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 8,009,561 6 Note. If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8. Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1 7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see 380,410 200,006 Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR) Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8) 7,989,170 2,994,916 8 Note. If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return. 9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.) 2,994,916

10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals

with disabilities: See the instructions for special rules on where to enter the total.)

10

8,126,570

Form **2106**

Department of the Treasury Internal Revenue Service (99

Employee Business Expenses

► Attach to Form 1040 or Form 1040NR.

Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.

OMB No. 1545-0074

2014

Attachment
Sequence No. 129

	ai rievende Service (33)	0 1		idbio de il li		- ·		123
Your	name Total Forms Filed = 9,006,368	Occupation	on in	which you incurred expe	nses	Socia	security number	
Pa	rt I Employee Business Expenses and Reimbursem	ents						
Ste	p 1 Enter Your Expenses			Column A Other Than Meals and Entertainment			Column B Meals and Entertainment	
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: instructions.)		1	35,504,262				
2	Parking fees, tolls, and transportation, including train, bus, etc. did not involve overnight travel or commuting to and from work	, that	2	2,131,765				
	Travel expense while away from home overnight, including lodging airplane, car rental, etc. Do not include meals and entertainment		3	5,906,848				
4	Business expenses not included on lines 1 through 3. Do not included and entertainment		4	20,085,098				
	Meals and entertainment expenses (see instructions)		5				10,879,373	
6	Total expenses. In Column A, add lines 1 through 4 and enter result. In Column B, enter the amount from line 5		6	63,627,973				
	Note. If you were not reimbursed for any expenses in Step 1, ski	ip line 7 a	and	enter the amount fr	om I	ine 6	on line 8.	
	Enter Reimbursements Received From Your Employ Enter reimbursements received from your employer that were reported to you in box 1 of Form W-2. Include any reimbursem reported under code "L" in box 12 of your Form W-2 instructions)	not nents (see	Exp	enses Listed in \$	}tep	1	881,363	
Ste	p 3 Figure Expenses To Deduct on Schedule A (Form 10	040 or F	orn	n 1040NR)				
8	Subtract line 7 from line 6. If zero or less, enter -0 However, if is greater than line 6 in Column A, report the excess as incomform 1040, line 7 (or on Form 1040NR, line 8)	ne on	8	61,470,438			10,097,944	
	Note. If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.	0						
9	In Column A, enter the amount from line 8. In Column B, multiply 8 by 50% (.50). (Employees subject to Department of Transport (DOT) hours of service limits: Multiply meal expenses incurred away from home on business by 80% (.80) instead of 50% details, see instructions.)	tation while . For	9				5,967,337	
10	Add the amounts on line 9 of both columns and enter the total	_		o, enter the total	on		0,001,001	

Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals

with disabilities: See the instructions for special rules on where to enter the total.)

10

67,437,775

Form 2106 (2014) Page **2**

Part	-							*			
	Section A—General Information (You must complete this section if you are claiming vehicle expenses.)					(a) Vehicle 1	(b) Vehicle 2				
11	Enter the date the vehicle was place	ed in s	service		11	/ /	/	/			
12	Total miles the vehicle was driven d				12	mile	es	miles			
13	Business miles included on line 12	_			13	mile	es	miles			
14	Percent of business use. Divide line	(%	%							
15	Average daily roundtrip commuting distance					mile	es	miles			
16	Commuting miles included on line 12					mile	es	miles			
17	Other miles. Add lines 13 and 16 an	mile	es	miles							
18	Was your vehicle available for person	for personal use during off-duty hours?									
19	Do you (or your spouse) have another vehicle available for personal use?										
20	Do you have evidence to support yo							s 🗌 No			
21	If "Yes," is the evidence written? .										
Section B-Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)											
22	Multiply line 13 by 56¢ (.56). Enter the				7,474						
	on C—Actual Expenses	(a) V	ehicle 1		(b)						
23	Gasoline, oil, repairs, vehicle										
	insurance, etc	23									
24a	Vehicle rentals	24a		_							
b	Inclusion amount (see instructions) .	24b									
С	Subtract line 24b from line 24a .	24c				4	_				
25	Value of employer-provided vehicle										
	(applies only if 100% of annual lease value was included on Form										
	W-2—see instructions)										
	,	25				_					
26	Add lines 23, 24c, and 25	26									
27	Multiply line 26 by the percentage										
	on line 14	27				4					
28	Depreciation (see instructions) .	28				_					
29	Add lines 27 and 28. Enter total			472.000							
0 1	here and on line 1	29	12 1 . 26	473,060			0.6	I I. I. I			
Section	on D-Depreciation of Vehicles (Us	e this	s section only if you o		cie and		Vehicle 2	ne venicie.)			
	Foton and an other basis (see		(a) ven	icie i		(b)	venicie z				
30	Enter cost or other basis (see instructions)										
0.4		30									
31	Enter section 179 deduction (see										
	instructions)	31									
32	Multiply line 30 by line 14 (see										
	instructions if you claimed the										
	section 179 deduction)	32		-							
33	Enter depreciation method and										
	percentage (see instructions) .	33									
34	Multiply line 32 by the percentage on line 33 (see instructions)										
		34				4					
35	Add lines 31 and 34	35									
36	Enter the applicable limit explained in the line 36 instructions	36									
37	Multiply line 36 by the percentage										
	on line 14	37									
38	Enter the smaller of line 35 or line										
	37. If you skipped lines 36 and 37,										
	enter the amount from line 35.										
	Also enter this amount on line 28										
	above	38									

Form 2106 (2014) Page **2**

	00 (2014)									
Part	•									
	on A—General Information (You mu iming vehicle expenses.)		(a) Vehicle 1	(b) Vehicle	2					
11	Enter the date the vehicle was place	ed in s	service		11	/ /		/ /		
12	Total miles the vehicle was driven d				12	mi	les		mi	iles
13	Business miles included on line 12				13		les			iles
14	Percent of business use. Divide line 13 by line 12						%			%
15	Average daily roundtrip commuting				15	mi	les		mi	iles
16	Commuting miles included on line 1				16		les			iles
17	Other miles. Add lines 13 and 16 an				17	mi	les		mi	iles
18	Was your vehicle available for personal use during off-duty hours?				$\overline{}$			☐ Yes ☐	No	
19	Do you (or your spouse) have anoth		-					☐ Yes ☐	No	
20	Do you have evidence to support yo							☐ Yes ☐	No	
21								☐ Yes ☐	No	
Section	on B-Standard Mileage Rate (Se							tion or Sectio	n C.))
22	Multiply line 13 by 56¢ (.56). Enter the									
Secti	on C-Actual Expenses			ehicle 1			(b) Vehicle 2			
23	Gasoline, oil, repairs, vehicle									
	insurance, etc	23								
24a	Vehicle rentals	24a								
b	Inclusion amount (see instructions) .	24b								
С	Subtract line 24b from line 24a .	24c								
25	Value of employer-provided vehicle									
	(applies only if 100% of annual									
	lease value was included on Form									
	W-2—see instructions)	25								
26	Add lines 23, 24c, and 25	26								
27	Multiply line 26 by the percentage									
	on line 14	27								
28	Depreciation (see instructions) .	28								
29	Add lines 27 and 28. Enter total									
	here and on line 1	29		3,271,076						
Section	on D-Depreciation of Vehicles (Us	e this			le and				icle.	.)
			(a) Vehicle 1			(t) Ve	hicle 2		
30	Enter cost or other basis (see									
	instructions)	30								
31	Enter section 179 deduction (see									
	instructions)	31								
32	Multiply line 30 by line 14 (see									
	instructions if you claimed the									
	section 179 deduction)	32		-						
33	Enter depreciation method and									
	percentage (see instructions) .	33								
34	Multiply line 32 by the percentage on line 33 (see instructions)									
		34				_				
35	Add lines 31 and 34	35								
36	Enter the applicable limit explained in the line 36 instructions	36								
37	Multiply line 36 by the percentage									
	on line 14	37								
38	Enter the smaller of line 35 or line									
	37. If you skipped lines 36 and 37,									
	enter the amount from line 35.									
	Also enter this amount on line 28 above									
	above	38								

Form 2106-EZ

Unreimbursed Employee Business Expenses

► Attach to Form 1040 or Form 1040NR. ▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.

Department of the Treasury Internal Revenue Service (99)

OMB No. 1545-0074 Attachment Sequence No.

Social security number Your name Occupation in which you incurred expenses Total Forms Filed = 4,438,086

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You do not get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2014.

Caution: You can use the standard mileage rate for 2014 only if: (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part	Figure Your Expenses			
1	Complete Part II. Multiply line 8a by 56¢ (.56). Enter the result here	1	4,839,820	
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	2,049,302	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	1,900,877	
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	5,744,986	
5	Meals and entertainment expenses: $$1,011,499 \times 50\%$ (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5	2,994,916	
6	Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	8,126,570	
Part				
7	When did you place your vehicle in service for business use? (month, day, year) ▶/	/		
8	Of the total number of miles you drove your vehicle during 2014, enter the number of miles you use	ed you	ur vehicle for:	
а	Business b Commuting (see instructions) c O	ther		
9	Was your vehicle available for personal use during off-duty hours?		. 🗌 Yes 🗌 I	No
10	Do you (or your spouse) have another vehicle available for personal use?		. 🗌 Yes 🗌 I	No
11a	Do you have evidence to support your deduction?		. 🗌 Yes 🗌 I	No
	If "Yes," is the evidence written?		. Yes I	No
ror Pa	iderwork reduction act notice, see your tax return instructions.		FORM Z 100-EZ (2	∠∪ 14)

Form **2106-EZ**

Unreimbursed Employee Business Expenses

► Attach to Form 1040 or Form 1040NR.

Department of the Treasury Internal Revenue Service (99)

Part I

OMB No. 1545-0074 201 Attachment Sequence No.

Your name

▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106. Occupation in which you incurred expenses

Social security number

You Can Use This Form Only if All of the Following Apply									

You Can Use This Form Only if All of the Following Apply.

Total Forms Filed = 4,438,086

Figure Your Expenses

- · You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You do not get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2014.

Caution: You can use the standard mileage rate for 2014 only if: (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

1	Complete Part II. Multiply line 8a by 56¢ (.56). Enter the result here	1	35,504,262	
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	2,131,765	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	5,906,848	
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	20,085,098	
5	Meals and entertainment expenses: \$__10,879,373\times 50\%\$ (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred			
	while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5	5,967,337	
6	Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	67,437,775	
Part	II Information on Your Vehicle. Complete this part only if you are claiming vehicle ex	pens		
7	When did you place your vehicle in service for business use? (month, day, year) ▶ /	/		
8	Of the total number of miles you drove your vehicle during 2014, enter the number of miles you use	ed you	ır vehicle for:	
а	Business b Commuting (see instructions) c O	ther		
9	Was your vehicle available for personal use during off-duty hours?		. 🗌 Yes 🗌	No
10	Do you (or your spouse) have another vehicle available for personal use?		. 🗌 Yes 🗌	No
11a	Do you have evidence to support your deduction?			No
	If "Yes," is the evidence written?		. Yes Form 2106-EZ (2	No
JI Pa	perwork reduction Act Notice, see your tax return instructions. Cat. No. 20604Q		10m2100-L2 (2	_014)

	U VOID U C	CORRECTED				
Name, address, and	ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder of Long-Term Capi			
		2014	For calendar year 2014, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT)			
			beginning	, 2014, and		
Т	otal Forms Filed = 10,649	Form 2439		, 20		
Identification number	of RIC or REIT	1a Total undistributed long- 10,647	term capital gains	Сору А		
Shareholder's identif	ying number	1b Unrecaptured section 12 *	250 gain	Attach to Form 1120-RIC or Form 1120-REIT		
Shareholder's name,	address, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain			
		0	997	For Instructions		
		2 Tax paid by the RIC or R 10.629	EIT on the box 1a gains	and Paperwork Reduction Act Notice, see back o Copies A and D.		
Form 2439	Cat. No. 11858E	www.irs.gov/form2439	Department of the Treasur	y - Internal Revenue Service		

* Data not shown because of the small number of sample returns on which they are based.

www.irs.gov/form2439

Department of the Treasury - Internal Revenue Service

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

2014 Line Item Estimates—All figures are estimates based on samples. Amounts of selected lines filed (in thousands of dollars)

		DRRECTED				
Name, address, and ZIP co	de of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder of Undistributiong-Term Capital Gains			
		2014	For calendar year 2014, or other tax year of the regulated investment company (RIC) or real estate investment trust (REIT)			
			beginning	, 2014, and		
Total	Forms Filed = 10,649	Form 2439	ending			
Identification number of RIG	C or REIT	1a Total undistributed long-t 94,512	erm capital gains	Copy A Attach to		
Shareholder's identifying no	umber	1b Unrecaptured section 129	b Unrecaptured section 1250 gain *			
Shareholder's name, addre	ss, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain			
		0	1,255	For Instructions		
		2 Tax paid by the RIC or RE 23.018	EIT on the box 1a gains	and Paperwork Reduction Act Notice, see back of Copies A and D.		
Form 2439	Cat. No. 11858E	www.irs.gov/form2439	Department of the Treasury	/ - Internal Revenue Service		

* Data not shown because of the small number of sample returns on which they are based.

www.irs.gov/form2439

Form **2441**

Child and Dependent Care Expenses

► Attach to Form 1040, Form 1040A, or Form 1040NR.

1040A 1040AR 2441 Attachment Sequence No. 21

Department of the Treasury Internal Revenue Service (99) ▶ Information about Form 2441 and its separate instructions is at

Internal Revenue Service (99) www.irs.gov/form2441.

Name(s) shown on return

Total Forms Filed = 7,117,927

Your social security number

Par				rovided the Care—\ oviders, see the instri			this pa	rt.		
1	(a) Care providename	er's	(number, street,	(b) Address apt. no., city, state, and ZIP of	ode)		ntifying nur SN or EIN)		Amount paid instructions)	
								7,048,	447	
		dep	Did you receive endent care benefits?	No Yes		Complete ofComplete F	•	II below.		
			vided in your home, yo 1040, line 60a, or Forr	u may owe employmen n 1040NR, line 59a.	t taxes	s. If you do, you	ı cannot	file Form 1040A	A. For det	ails,
Par	Credit	for Chile	d and Dependent C	are Expenses						
2	Information	about you	ur qualifying person(s)	. If you have more than	two q	ualifying perso	ns, see t			
	Firs		Qualifying person's name	Last	(b)	Qualifying person' security number		(c) Qualified e incurred and pai person listed	id in 2014 fo	or the
								6,801,35	2	
								2,383,29	2	
3				not enter more than \$3						
				. If you completed Par	t III, e	nter the amour	nt			
	from line 31						. 3	6,553,04		
4							. 4	7,080,60	3	
5			•	earned income (if you	-	•		4.070.00		
_				s); all others, enter the	amoui	it from line 4	. 5	4,372,30		
6 7	Enter the	amount f	rom Form 1040, line				. 6	6,527,31	3	
_			rm 1040NR, line 37.							
8			cimal amount shown b	elow that applies to the	amou	int on line /				
	If line 7	is: But not	Decimal	If line 7 is:	not	Decimal				
	Over	over	amount is	Over ove		amount is				
)—15,000	.35	\$29,000-31,0		.27				
) — 17,000	.34	31,000 – 33,0		.26				
	•	19,000	.33	33,000—35,0		.25	8	6,993,869	Χ.	
)—21,000	.32	35,000—37,0		.24		0,000,000		
		-23,000	.31	37,000—39,0		.23				
		25,000	.30	39,000—41,0		.22				
		27,000	.29	41,000-43,0		.21				
		-29,000	.28	43,000—No		.20				
9		6 by the	decimal amount on lin	ne 8. If you paid 2013	expens	ses in 2014, se	e 9	6,524,94	11	
10	·-		nter the amount from e instructions			1				
11				enses. Enter the smal	ler of	line 9 or line 1	0			
				A, line 31; or Form 1040				6,340,88	2	

Form **2441**

Child and Dependent Care Expenses

► Attach to Form 1040, Form 1040A, or Form 1040NR.

OMB No. 1545-0074 1040 1040A 1040NR 2441

Department of the Treasury Internal Revenue Service (99) ▶ Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.

Attachment Sequence No. **21**

To	otal Forms F	iled = 7,117,927					Tour	social security number	C I
Part I Persons	or Organi	zations Who Pr	ovided the Care—			this pa	rt.		
1 (a) Care provider's name		· ·	(b) Address apt. no., city, state, and ZIP		(c) Iden	tifying nur SN or EIN)	nber	(d) Amount pa (see instruction	
								35,450,272	
Caution. If the care wa	depender as provided		ı ı may owe employme		Complete of Complete P	art III or	the b	ack next.	etails,
Part II Credit for	Child and	d Dependent Ca	re Expenses						
2 Information abo	out your qua	alifying person(s).	. If you have more tha	two qu	alifying persor	ıs, see t			
First	(a) Qualify	ying person's name	Last	(b) C	Qualifying person's security number		inci	c) Qualified expenses urred and paid in 2014 person listed in column	for the
								23,793,029	
								8,200,420	
			not enter more than \$ If you completed Pa					17,997,402	
5 If married filing	jointly, ente		earned income (if you); all others , enter the	or your	spouse was a	a		479,762,278	
6 Enter the small 7 Enter the amo	est of line 3 ount from		38; Form			6		238,826,927 17,752,945	
			elow that applies to th	e amoun	t on line 7				
_		Decimal amount is	Bu Over ov	t not er	Decimal amount is				
\$0-1 15,000-1	7,000	.35	\$29,000—31 31,000—33	000	.27	8		Х.	
17,000—1 19,000—2		.33 .32	33,000—35 35,000—37		.25 .24	8			
21,000-2		.31	37,000—39		.23				
23,000-2		.30	39,000-41		.22				
25,000-2		.29	41,000—43		.21				
	by the decir		43,000—No e 8. If you paid 2013	expense	.20 es in 2014, see			3 865 629	
10 Tax liability lin	nit. Enter th	ne amount from ructions	the Credit			9		3,865,628	
11 Credit for chil	d and depe	endent care expe	enses. Enter the sma , line 31; or Form 104					3.504.960	

3,504,960

Form 2441 (2014) Page **2**

Pai	Dependent Care Benefits			
	Enter the total amount of dependent care benefits you received in 2014. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	1,312,973	
13	period. See instructions	13	11,934	
1/	Enter the amount, if any, you forfeited or carried forward to 2015. See instructions	14	(78,132)
15	Combine lines 12 through 14. See instructions	15	70,132	
17	Enter the smaller of line 15 or 16			
18	Enter your earned income. See instructions Enter the amount shown below that applies to you. 18 7,080,603	-		
	 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). 19 4,372,309 			
	If married filing separately, see instructions.			
	• All others, enter the amount from line 18.			
	Enter the smallest of line 17, 18, or 19	-		
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.)	-		
	No. Enter -0			
	Yes. Enter the amount here	22	2,290	
	Subtract line 22 from line 15	_		
	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	*	
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0 Form 1040A filers: Enter the smaller of line 20 or line 21	25	1,143,548	
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0 Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"	26	237,989	
	To claim the child and dependent care credit, complete lines 27 through 31 below.			
27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27		
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	1,145,790	
29	Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit. Exception. If you paid 2013 expenses in 2014, see the instructions for line 9	29		
30	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30		
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	6,553,041	

Form **2441** (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

Form 2441 (2014) Page **2**

Par	t III Dependent Care Benefits			
12	Enter the total amount of dependent care benefits you received in 2014. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	4,502,152	
13	Enter the amount, if any, you carried over from 2013 and used in 2014 during the grace period. See instructions	13	12,732	
14	Enter the amount, if any, you forfeited or carried forward to 2015. See instructions	14	(63,427)
15		15		
17	Enter the smaller of line 15 or 16			
18	- 470 700 070			
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). 19 238,826,927			
	 If married filing separately, see instructions. All others, enter the amount from line 18. 			
20	Enter the smallest of line 17, 18, or 19 20			
21				
	you were required to enter your spouse's earned income on line 19)			
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) No. Enter -0			
	Yes. Enter the amount here	22	15,793	
	Subtract line 22 from line 15	24	*	
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0 Form 1040A filers: Enter the smaller of line 20 or line 21	25	3,959,746	
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0 Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"	26	475,918	
	To claim the child and dependent care credit, complete lines 27 through 31 below.			
	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27		
	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	3,966,229	
	Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit. Exception. If you paid 2013 expenses in 2014, see the instructions for line 9	29		
	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30		
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	17,997,402	

Form **3468**

Department of the Treasury Internal Revenue Service (99)

Investment Credit

► Attach to your tax return.

▶ Information about Form 3468 and its separate instructions is at www.irs.gov/form3468.

OMB No. 1545-0155

2014

Attachment
Sequence No. 174

Name(s) shown on return

Total Forms Filed = 13,760

Identifying number

Part			
	are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4,		
follow	ring information. If you acquired more than one property as a lessee, attach a statement showing the in	nforma	tion below.
1	Name of lessor		
2	Address of lessor		
3	Description of property		
4	Amount for which you were treated as having acquired the property		
Part		and Q	ualifying
	Advanced Energy Project Credit		
5	Qualifying advanced coal project credit (see instructions):		
а	Qualified investment in integrated gasification combined cycle property		
	placed in service during the tax year for projects described in section		
	48A(d)(3)(B)(i)		
b	Qualified investment in advanced coal-based generation technology		
	property placed in service during the tax year for projects described in		
	section 48A(d)(3)(B)(ii) \$ × 15% (.15) 5b		
С	Qualified investment in advanced coal-based generation technology		
	property placed in service during the tax year for projects described in		
	section 48A(d)(3)(B)(iii) \$ × 30% (.30) 5c		
d	Total. Add lines 5a, 5b, and 5c	5d	2,275
6	Qualifying gasification project credit (see instructions):		
а	Qualified investment in qualified gasification property placed in service		
	during the tax year for which credits were allocated or reallocated after		
	October 3, 2008, and that includes equipment that separates and		
	sequesters at least 75% of the project's carbon dioxide		
b	emissions	-	
D	during the tax year \$ × 20% (.20) 6b		
С	T	6c	1,881
7	Qualifying advanced energy project credit (see instructions):	00	1,001
'	Qualified investment in advanced energy project property placed in		
	service during the tax year	7	1,437
	× 50 /0 (.50)		1,701
8	Reserved	8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)	9	*
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a	10	2,387
For Pa	aperwork Reduction Act Notice, see separate instructions. Cat. No. 12276E		Form 3468 (201

* Data not shown because of the small number of sample returns on which they are based.

Form **3468**

Department of the Treasury Internal Revenue Service (99)

Investment Credit

► Attach to your tax return.

▶ Information about Form 3468 and its separate instructions is at www.irs.gov/form3468.

OMB No. 1545-0155

2014

Attachment Sequence No. 174

Name(s) shown on return

Total Forms Filed = 13,760

Identifying number

Part	Information Regarding the Election To Treat the Lessee as the Purchaser of Inves	tment	Credit Property
	are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4,		
follow	ing information. If you acquired more than one property as a lessee, attach a statement showing the in	nforma	ation below.
1	Name of lessor		
2	Address of lessor		
3	Description of property		
4		▶ \$	
Part		and C	ualifying
	Advanced Energy Project Credit		
5	Qualifying advanced coal project credit (see instructions):		
а	Qualified investment in integrated gasification combined cycle property		
	placed in service during the tax year for projects described in section		
	48A(d)(3)(B)(i)		
b	Qualified investment in advanced coal-based generation technology		
	property placed in service during the tax year for projects described in		
	section 48A(d)(3)(B)(ii) \$ × 15% (.15) 5b		
С	Qualified investment in advanced coal-based generation technology		
	property placed in service during the tax year for projects described in		
	section 48A(d)(3)(B)(iii) \$ × 30% (.30) 5c		
	Total. Add lines 5a, 5b, and 5c	5d	10,698
6	Qualifying gasification project credit (see instructions):		
а	Qualified investment in qualified gasification property placed in service		
	during the tax year for which credits were allocated or reallocated after		
	October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide		
	emissions		
b	Qualified investment in property other than in a above placed in service	-	
	during the tax year \$ × 20% (.20)		
С	Total. Add lines 6a and 6b	6c	1,789
7	Qualifying advanced energy project credit (see instructions):		1,7 00
-	Qualified investment in advanced energy project property placed in		
	service during the tax year	7	5,794
			.,
8	Reserved	8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)	9	*
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a	10	18,317
For Pa	perwork Reduction Act Notice, see separate instructions. Cat. No. 12276E		Form 3468 (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

Form 3468 (2014) Page **2**

Part	III Rehabilitation Credit and Energy Credit			
11	Rehabilitation credit (see instructions for requirements that must be met):			
а	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation			
	expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when			
	capitalized). See instructions. Note. This election applies to the current tax year and to all later tax			
	years. You may not revoke this election without IRS consent			
b	Enter the dates on which the 24- or 60-month measuring period begins			
	and ends			
С	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later)			
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$			
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
е	Pre-1936 buildings located in the Gulf Opportunity Zone			
	(only enter amounts paid or incurred before 2012) \$ × 13% (.13)	11e	0	
f	Pre-1936 buildings affected by a Midwestern disaster (only			
	enter amounts paid or incurred before 2012) \$ × 13% (.13)	11f	*	
g	Other pre-1936 buildings	11g	619	
h	Certified historic structures located in the Gulf Opportunity Zone			
	(only enter amounts paid or incurred before 2012) \$ × 26% (.26)	11h	*	
i	Certified historic structures affected by a Midwestern disaster			
	(only enter amounts paid or incurred before 2012) \$ × 26% (.26)	11i	*	
j	Other certified historic structures	11j	2,669	
k	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l. Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
I	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)			
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	11m	*	
12	Energy credit:			
а	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and			
	the basis attributable to construction, reconstruction, or erection by the taxpayer before January			
	1, 2006) placed in service during the tax year (see instructions) \$ × 10% (.10)	12a	507	
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was			
	acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or			
	erection by the taxpayer after December 31, 2005 (see instructions) \$ × 30% (.30)	12b	7,818	
	Qualified fuel cell property (see instructions):			
С	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and			
	before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 \times 30% (.30)	10-		
		12c		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ► × \$1,000 Enter the lesser of line 12c or line 12d	12d 12e		
e f	Basis of property placed in service during the tax year that was acquired after October 3, 2008,	126	0	
•	and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	12f		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ► × \$3,000	12g		
9 h	Enter the lesser of line 12f or line 12g	12h	*	
••	Qualified microturbine property (see instructions):			
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005,			
-	and the basis attributable to construction, reconstruction, or erection by the taxpayer after			
	December 31, 2005	12i		
i	Kilowatt capacity of property on line 12i	12j		
k	Enter the lesser of line 12i or line 12j	12k	22	

^{*} Data not shown because of the small number of sample returns on which they are based.

Form 3468 (2014) Page **2**

Part	Rehabilitation Credit and Energy Credit			
11	Rehabilitation credit (see instructions for requirements that must be met):			
а	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent			
b	Enter the dates on which the 24- or 60-month measuring period begins			
С	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later)			
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above			
е	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown: Pre-1936 buildings located in the Gulf Opportunity Zone			
	(only enter amounts paid or incurred before 2012) \$ × 13% (.13)	11e	0	
f	Pre-1936 buildings affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) \$ × 13% (.13)	11f	*	
g	Other pre-1936 buildings	11g	15,139	
h	Certified historic structures located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) $\$$ × 26% (.26)	11h	*	
i	Certified historic structures affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) \$ × 26% (.26)	11i	*	
j	Other certified historic structures	11j	164,134	
k	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l. Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
1	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)			
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	11m	*	
12	Energy credit:			
а	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and			
	the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) $$$ $\times 10\%$ (.10)	10-	000	
b	1, 2006) placed in service during the tax year (see instructions) $\frac{1000}{100}$ x 10% (.10) Basis of property using solar illumination or solar energy placed in service during the tax year that was	12a	982	
J	acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) $\$$ \times 30% (.30)	12b	332,815	
	Qualified fuel cell property (see instructions):			
С	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the			
	taxpayer after December 31, 2005, and before October 4, 2008 \$ \times 30% (.30)	12c		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ► × \$1,000	12d		
е	Enter the lesser of line 12c or line 12d	12e	0	
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 $\dots \dots \dots$	12f		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ► × \$3,000	12g		
h	Enter the lesser of line 12f or line 12g	12h	*	
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005,			
	and the basis attributable to construction, reconstruction, or erection by the taxpayer after			
	December 31, 2005	12i		
j	Kilowatt capacity of property on line 12i	12j		
k	Enter the lasser of line 12i or line 12i	12k	171	

^{*} Data not shown because of the small number of sample returns on which they are based.

Form 3468 (2014) Page **3**

Part	Rehabilitation Credit and Energy Credit (continued)			
	Combined heat and power system property (see instructions): Caution. You cannot claim this credit if the electrical capacity of the property is more than 50			
	megawatts or 67,000 horsepower.			
I	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	121		
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less.		-	
	• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	·	
n	Multiply line 12I by line 12m	12n	37	
	Qualified small wind energy property (see instructions):			
0	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009			
	× 30% (.30)	120		
р	Enter the smaller of line 12o or \$4,000	12p	0	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 $\dots \dots \dots$	12q	*	
r	Geothermal heat pump systems (see instructions): Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer			
	after October 3, 2008	12r	99	
	Qualified investment credit facility property (see instructions):			
s	Basis of property placed in service during the tax year \$ × 30% (.30)	12s	82	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	*	
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a	14	11.692	
		1 7 1	11,002	

^{*} Data not shown because of the small number of sample returns on which they are based.

Form 3468 (2014) Page **3**

Part	III Rehabilitation Credit and Energy Credit (continued)			
	Combined heat and power system property (see instructions):			
	Caution. You cannot claim this credit if the electrical capacity of the property is more than 50			
	megawatts or 67,000 horsepower.			
I				
	and the basis attributable to construction, reconstruction, or erection by the taxpayer after			
	October 3, 2008	121		
m	If the electrical capacity of the property is measured in:			
	 Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. 			
	• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or			
	less	12m		
n	Multiply line 12l by line 12m	12n	2,488	
	Qualified small wind energy property (see instructions):			
О	Basis of property placed in service during the tax year that was acquired after October 3, 2008,			
	and before January 1, 2009, and the basis attributable to the construction, reconstruction, or			
	erection by the taxpayer after October 3, 2008, and before January 1, 2009			
	· · · · · · · · · · · · · · · · · · ·	12o		
р	Enter the smaller of line 12o or \$4,000	12p	0	
	Danie of average to allowed in acquire during the tax years that year agentical offer Danage and 21,0000			
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after			
	December 31, 2008	12q	*	
	χ 30 /θ (.30)	124		
	Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008,			
-	and the basis attributable to construction, reconstruction, or erection by the taxpayer			
	after October 3, 2008	12r	1,001	
	· · · · · · · · · · · · · · · · · · ·			
	Qualified investment credit facility property (see instructions):			
s	Basis of property placed in service during the tax year \$ × 30% (.30)	12s	35,053	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	*	
4.4	Add lines 44 s through 44: 44 m 40 s 40 h 40 s 40 h 40 m			
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a		FF7 000	
	this amount on Form 3800, line 4a	14	557,933	

^{*} Data not shown because of the small number of sample returns on which they are based.

Department of the Treasury Internal Revenue Service (99)

General Business Credit

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

OMB No. 1545-0895 Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 585,839

Identifying number

Part	Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (T (See instructions and complete Part(s) III before Parts I and II)	MT)	
1	General business credit from line 2 of all Parts III with box A checked	1	111,677
2	Passive activity credits from line 2 of all Parts III with box B checked 2 75,282	-	
3	Enter the applicable passive activity credits allowed for 2014 (see instructions)	3	62,050
4	Carryforward of general business credit to 2014. Enter the amount from line 2 of Part III with		
	box C checked. See instructions for statement to attach	4	157,306
5	Carryback of general business credit from 2015. Enter the amount from line 2 of Part III with		
	box D checked (see instructions)	5	
6	Add lines 1, 3, 4, and 5	6	281,116
Part	Allowable Credit		1
7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44		
	applicable line of your return	7	
8	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return		
	• Individuals. Enter the amount from Form 6251, line 35		470.400
	• Corporations. Enter the amount from Form 4626, line 14	8	172,162
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56		
9	Add lines 7 and 8	9	
10a	Foreign tax credit		
b	Certain allowable credits (see instructions)	-	
C	Add lines 10a and 10b	10c	305,735
U	Add intes for and for	100	305,735
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	524,562
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	-	
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)		
14	Tentative minimum tax: Individuals. Enter the amount from Form 6251, line 33 Corporations. Enter the amount from Form 4626, line 12 Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54		
15	Enter the greater of line 13 or line 14	15	435,994
16	Subtract line 15 from line 11. If zero or less, enter -0	16	347,964
17	Enter the smaller of line 6 or line 16	17	143,787
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		
For Pa	perwork Reduction Act Notice, see separate instructions. Cat. No. 12392F		Form 3800 (2014

Form **3800**

Department of the Treasury Internal Revenue Service (99)

General Business Credit

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

OMB No. 1545-0895

2014
Attachment
Sequence No. 22

Name(s) shown on return

Total Forms Filed = 585,839

Identifying number

Part		MT)	
	(See instructions and complete Part(s) III before Parts I and II) General business credit from line 2 of all Parts III with box A checked	1	1,125,158
1 2	Passive activity credits from line 2 of all Parts III with box B checked 2 167,011	1	1,125,150
3	Enter the applicable passive activity credits allowed for 2014 (see instructions)	3	213,909
4	Carryforward of general business credit to 2014. Enter the amount from line 2 of Part III with		210,000
	box C checked. See instructions for statement to attach	4	3,274,936
5	Carryback of general business credit from 2015. Enter the amount from line 2 of Part III with		
	box D checked (see instructions)	5	
6	Add lines 1, 3, 4, and 5	6	4.614.003
Part	II Allowable Credit		
7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44		
	applicable line of your return	7	
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return		
8	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 35		
	Corporations. Enter the amount from Form 4626, line 14	8	4,833,166
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56		
9	Add lines 7 and 8	9	
10a	Foreign tax credit		
b	Certain allowable credits (see instructions)	1	
C	Add lines 10a and 10b	10c	4,627,437
			1,021,101
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	136,957,258
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-		
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)		
14	Tentative minimum tax:	1	
	• Individuals. Enter the amount from Form 6251, line 33)		
	• Corporations. Enter the amount from Form 4626, line 12 } 14 119,039,862		
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54		
15	Enter the greater of line 13 or line 14	15	119,099,878
16	Subtract line 15 from line 11. If zero or less, enter -0	16	17,938,522
17	Enter the smaller of line 6 or line 16	17	1,114,653
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

Form 3800 (2014) Page **2**

Par	Allowable Credit (Continued)		
Note	. If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and	enter	-0- on line 26.
18	Multiply line 14 by 75% (.75) (see instructions)	18	37,276
19	Enter the greater of line 13 or line 18	19	37,303
20	Subtract line 19 from line 11. If zero or less, enter -0	20	40,700
21	Subtract line 17 from line 20. If zero or less, enter -0	21	40,677
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	21,458
23	Passive activity credit from line 3 of all Parts III with box B checked 23 5.895		
24	Enter the applicable passive activity credit allowed for 2014 (see instructions)	24	3,907
25	Add lines 22 and 24	25	25,017
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	22,540
27	Subtract line 13 from line 11. If zero or less, enter -0	27	524,561
28	Add lines 17 and 26	28	159,812
29	Subtract line 28 from line 27. If zero or less, enter -0	29	517,482
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	147,558
31	Reserved	31	*
32	Passive activity credits from line 5 of all Parts III with box B checked 32 85.701		
33	Enter the applicable passive activity credits allowed for 2014 (see instructions)	33	69.808
34	Carryforward of business credit to 2014. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34	57.150
35	Carryback of business credit from 2015. Enter the amount from line 5 of Part III with box D checked (see instructions)	35	
36	Add lines 30, 33, 34, and 35	36	248.683
37	Enter the smaller of line 29 or line 36	37	213,701
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: Individuals. Form 1040, line 54, or Form 1040NR, line 51 Corporations. Form 1120, Schedule J, Part I, line 5c Estates and trusts. Form 1041, Schedule G, line 2b	38	348,214
			Form 3800 (2014)

Form **3800** (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

Form 3800 (2014) Page **2**

Allowable Credit (Continued) Part II Note. If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26. 18 18 12,445,136 12,444,173 19 19 20 Subtract line 19 from line 11. If zero or less, enter -0- 20 6,452,522 Subtract line 17 from line 20. If zero or less, enter -0- 21 6,403,289 21 22 Combine the amounts from line 3 of all Parts III with box A, C, or D checked . . . 90.901 23 Passive activity credit from line 3 of all Parts III with box B checked | 23 | 4,812 24 Enter the applicable passive activity credit allowed for 2014 (see instructions) 24 5,810 25 Add lines 22 and 24 . 25 96,710 26 Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 50,411 106,357,662 27 Subtract line 13 from line 11. If zero or less, enter -0- Add lines 17 and 26 28 28 1,165,064 29 29 105,192,598 30 Enter the general business credit from line 5 of all Parts III with box A checked 30 1,905,276 31 31 32 Passive activity credits from line 5 of all Parts III with box B checked | 32 | Enter the applicable passive activity credits allowed for 2014 (see instructions) 33 33 323,766 Carryforward of business credit to 2014. Enter the amount from line 5 of Part III with box C 34 checked and line 6 of Part III with box G checked. See instructions for statement to attach . . . 34 1,322,343 Carryback of business credit from 2015. Enter the amount from line 5 of Part III with box D 35 35 36 Add lines 30, 33, 34, and 35........... 36 3,551,385 37 1,972,218 38 Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 54, or Form 1040NR, line 51 Corporations. Form 1120, Schedule J, Part I, line 5c 38 • Estates and trusts. Form 1041, Schedule G, line 2b . . 3,137,282

Form **3800** (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

Form 3800 (2014) Page 3 Name(s) shown on return Identifying number Part III General Business Credits or Eligible Small Business Credits (see instructions) Complete a separate Part III for each box checked below. (see instructions) **A** ☐ General Business Credit From a Non-Passive Activity **E** Reserved **B** General Business Credit From a Passive Activity **F** Reserved **G** Eligible Small Business Credit Carryforwards **C** ☐ General Business Credit Carryforwards H Reserved **D** ☐ General Business Credit Carrybacks If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts 85,989 . . ▶ □ (a) Description of credit (c) If claiming the credit Enter the appropriate Note. On any line where the credit is from more than one source, a separate Part III is needed for each from a pass-through amount pass-through entity. entity, enter the EIN 19,970 1a Investment (Form 3468, Part II only) (attach Form 3468) 1a b 1b 118,421 С Increasing research activities (Form 6765) 1c 40.385 d Low-income housing (Form 8586, Part I only) 1d 13.245 Disabled access (Form 8826) (see instructions for limitation) 1e е 3,659 Renewable electricity, refined coal, and Indian coal production (Form 8835) 1f f 10,837 1g g 1,068 1h h 898 i 1i 7.854 Small employer pension plan startup costs (Form 8881) (see instructions for limitation) 1j Employer-provided child care facilities and services (Form 8882) (see k 1k 16,149 11 4.615 I Biodiesel and renewable diesel fuels (attach Form 8864) 366 1m m Low sulfur diesel fuel production (Form 8896) 198 1n n 13,514 10 0 7.368 Energy efficient home (Form 8908) p 1p 888 q Energy efficient appliance (Form 8909) 1q 4,434 Alternative motor vehicle (Form 8910) 1r r 4.073 Alternative fuel vehicle refueling property (Form 8911) 1s s 1t t 25 1u u Mine rescue team training (Form 8923) 90 Agricultural chemicals security (Form 8931) (see instructions for limitation) . 1v ν 742 Employer differential wage payments (Form 8932) w 1w X Carbon dioxide sequestration (Form 8933) 1x 4,321 Qualified plug-in electric drive motor vehicle (Form 8936) . . . 1у ν Qualified plug-in electric vehicle (carryforward only) 1z 408 Z 1aa 25.084 aa 3.098 1bb General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) bb 22,873 1zz **ZZ** 2 Add lines 1a through 1zz and enter here and on the applicable line of Part I 2 3 Enter the amount from Form 8844 here and on the applicable line of Part II. 3 27.408 14.820 4a Investment (Form 3468, Part III) (attach Form 3468) 4a b Work opportunity (Form 5884) 4b 57,537 4c 1,430 С Biofuel producer (Form 6478) Low-income housing (Form 8586, Part II) d 4d 8,575 1.599 Renewable electricity, refined coal, and Indian coal production (Form 8835) 4e е Employer social security and Medicare taxes paid on certain employee tips (Form 8846) 4f 137,501 f Qualified railroad track maintenance (Form 8900) 4g 116 g 52,875 h Small employer health insurance premiums (Form 8941) . 4h i 4i 4j Reserved j 2,827 4z Z 5 5 Add lines 4a through 4z and enter here and on the applicable line of Part II. 6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II.

Form 3800 (2014)

Name(s) shown on return

Identifying number

Page 3

Part II	General Business Credits or Eligible Small Business Credits (see	e inst	ructions)		
Comple	ete a separate Part III for each box checked below. (see instructions)				
	General Business Credit From a Non-Passive Activity E Reserved				
	General Business Credit From a Passive Activity F Reserved				
	_	Busin	ess Credit Carryfo	orwards	
	General Business Credit Carrybacks H Reserved		,		
	u are filing more than one Part III with box A or B checked, complete and attach first an a	dditio	nal Part III combinin	g amounts from all	Parts
	ith box A or B checked. Check here if this is the consolidated Part III				
	(a) Description of credit		(b)		
Note. O	n any line where the credit is from more than one source, a separate Part III is needed for e	ach	If claiming the credit from a pass-through	Enter the approp	riate
	rough entity.		entity, enter the EIN	amount	1
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	412,148		
b	Reserved	1b	4 000 457		
C	Increasing research activities (Form 6765)	1c	1,988,157		
d	Low-income housing (Form 8586, Part I only)	1d	408,399		
е	Disabled access (Form 8826) (see instructions for limitation)	1e	49,184		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	50,635		
g	Indian employment (Form 8845)	1g	86,130		
h	Orphan drug (Form 8820)	1h	31,995		
i	New markets (Form 8874)	1i	13,597		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	2,784		
k	Employer-provided child care facilities and services (Form 8882) (see				
	instructions for limitation)	1k	11,795		
- 1	Biodiesel and renewable diesel fuels (attach Form 8864)	11	39,853		
m	Low sulfur diesel fuel production (Form 8896)	1m	8,619		
n	Distilled spirits (Form 8906)	1n	6,428		
0	Nonconventional source fuel (Form 8907)	10	42,563		
р	Energy efficient home (Form 8908)	1p	166,697		
q	Energy efficient appliance (Form 8909)	1q	1,827		
r	Alternative motor vehicle (Form 8910)	1r	26,275		
S	Alternative fuel vehicle refueling property (Form 8911)	1s	23,266		
t	Reserved	1t			
u	Mine rescue team training (Form 8923)	1u	98		
V	Agricultural chemicals security (Form 8931) (see instructions for limitation) .	1v	8,375		
w	Employer differential wage payments (Form 8932)	1w	2,593		
X	Carbon dioxide sequestration (Form 8933)	1x	*		
У	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	24,024		
Z	Qualified plug-in electric vehicle (carryforward only)	1z	1,279		
aa	New hire retention (carryforward only)	1aa	38,868		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	9,799		
ZZ	Other	1zz	620,811		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	444.470		
3	Enter the amount from Form 8844 here and on the applicable line of Part II.	3	111,158		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	869,469		
b	Work opportunity (Form 5884)	4b	642,248		
С	Biofuel producer (Form 6478)	4c	15,818		
d	Low-income housing (Form 8586, Part II)	4d	89,247		
е	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	166,710		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	1,312,129		
g	Qualified railroad track maintenance (Form 8900)	4g	62,305		
h	Small employer health insurance premiums (Form 8941)	4h	154,565		
i	Reserved	4i			
j	Reserved	4j			
Z	Other	4z	103,338		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II.	5			
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6			

Form **3903**

Department of the Treasury Internal Revenue Service (99)

Before you begin:

Moving Expenses

► Information about Form 3903 and its instructions is available at www.irs.gov/form3903.

► Attach to Form 1040 or Form 1040NR.

✓ See the Distance Test and Time Test in the instructions to find out if you can deduct your moving

OMB No. 1545-0074

2014
Attachment
Sequence No. 170

Form **3903** (2014)

Cat. No. 12490K

Name(s) shown on return

Total Forms Filed = 1,158,605

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

Your social security number

	expenses.				
	✓ See Members of the A	Armed Forces in the instructions, if applicable.			
1 2		ods and personal effects (see instructions) ome to your new home (see instructions). Do not	1	993,498	
_	, , , , ,		2	916,840	
3			3	1,135,813	
4	not included in box 1 of your Form W-2 (wag	4	132,112		
5					
		expenses. If line 3 is less than line 4, subtract line 3 on Form 1040, line 7, or Form 1040NR, line 8.			
	_	the result here and on Form 1040, line 26, or Form ring expense deduction	5	1,121,024	

Form **3903**

Department of the Treasury Internal Revenue Service (99)

Moving Expenses

► Information about Form 3903 and its instructions is available at www.irs.gov/form3903.

► Attach to Form 1040 or Form 1040NR.

✓ See the Distance Test and Time Test in the instructions to find out if you can deduct your moving

OMB No. 1545-0074

2014

Attachment
Sequence No. 170

Form **3903** (2014)

Cat. No. 12490K

Name(s) shown on return

Before you begin:

Total Forms Filed = 1,158,605

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

Your social security number

	expenses.			
	✓ See Members of the Armed Forces in the instructions, if applicable.			
1	Transportation and storage of household goods and personal effects (see instructions)	1	2,625,973	
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	1,010,065	
3	Add lines 1 and 2	3	3,636,038	
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4	246,183	
5	Is line 3 more than line 4?			
	No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.			
	☐ Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5	3 414 877	

Form **4136**

Credit for Federal Tax Paid on Fuels

▶ Information about Form 4136 and its separate instructions is at www.irs.gov/form4136.

	Revenue Service (99)					ence No. Z	<u>-U</u>
ame ((as shown on your income tax return) Total Forms Filed = 353,397			Taxpayer identifica	ation number		
	<u> </u>		.,				
	Caution. Claimant has the name and address of the claims on lines 1c and 2b (type of use 13 For claims on lines 1c and 2b (type of use credit card issuer.	and 14), 3d, 4c, an	d 5, claima	nt has not waiv	ed the right to ma	ke the cla	laim.
1	Nontaxable Use of Gasoline Note. CRN is o	redit reference nun	nber.				
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of cr	edit (e)	CRI
а	Off-highway business use)			
b	Use on a farm for farming purposes			}			
С	Other nontaxable use (see Caution above line 1)				\$ 320,499		
d	Exported				*		
2	Nontaxable Use of Aviation Gasoline	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of cr	edit (e)	CRI
а	Use in commercial aviation (other than foreign trade)				\$ 2,393		
b	Other nontaxable use (see Caution above line 1)				1,677		
С	Exported				*		
d	LUST tax on aviation fuels used in foreign trade				0		
3	Nontaxable Use of Undyed Diesel Fuel Claimant certifies that the diesel fuel did not contain visib Exception. If any of the diesel fuel included in this claim	did contain visible ev					
3	Claimant certifies that the diesel fuel did not contain visib Exception. If any of the diesel fuel included in this claim	· · · · · · · · · · · · · · · · · · ·	idence of dy	re, attach an expl	anation and check h		CRI
3 a	Claimant certifies that the diesel fuel did not contain visib Exception. If any of the diesel fuel included in this claim Nontaxable use	did contain visible ev			(d) Amount of cr		CRI
	Claimant certifies that the diesel fuel did not contain visib Exception. If any of the diesel fuel included in this claim Nontaxable use Use on a farm for farming purposes	did contain visible ev					CRI
a b c	Claimant certifies that the diesel fuel did not contain visib Exception. If any of the diesel fuel included in this claim Nontaxable use Use on a farm for farming purposes Use in trains	did contain visible ev			(d) Amount of cr		CRI
a b	Claimant certifies that the diesel fuel did not contain visib Exception. If any of the diesel fuel included in this claim Nontaxable use Use on a farm for farming purposes	did contain visible ev			(d) Amount of cr		CRN

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

	Claimant certifies that the kerosene did not contain visible evidence of dye. Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach an explanation and check here							
	-	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of cre	edit	(e) CRN	
а	Nontaxable use taxed at \$.244)				
b	Use on a farm for farming purposes			J	\$ 9,267			
С	Use in certain intercity and local buses (see Caution							
	above line 1)				0			
d	Exported				0			
е	Nontaxable use taxed at \$.044				0			
f	Nontaxable use taxed at \$.219				*			

For Paperwork Reduction Act Notice, see the separate instructions.

Form **4136** (2014) Cat. No. 12625R

^{*} Data not shown because of the small number of sample returns on which they are based.

Form **4136**

Credit for Federal Tax Paid on Fuels

OMB No. 1545-0162

	ent of the Treasury Revenue Service (99)	d its separate instru	ctions is at v	www.irs.gov/forn	n4136. Attachm Seguen	ent ce No. 23
Name (as shown on your income tax return) Total Forms Filed = 353,397		٦	Гахрауег identifica		
	Caution. Claimant has the name and address of the claims on lines 1c and 2b (type of use 13 For claims on lines 1c and 2b (type of use credit card issuer.	and 14), 3d, 4c, an	d 5, claima	nt has not waive	ed the right to make	the claim.
1	Nontaxable Use of Gasoline Note. CRN is c	redit reference nun	nber.			
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of cred	it (e) CRN
а	Off-highway business use)		
b	Use on a farm for farming purposes			}		
С	Other nontaxable use (see Caution above line 1)				\$ 117,958	
d	Exported				*	
2	Nontaxable Use of Aviation Gasoline					
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of cred	it (e) CRN
а	Use in commercial aviation (other than foreign trade)				\$ 890	
b	Other nontaxable use (see Caution above line 1)				699	
С	Exported				*	
d	LUST tax on aviation fuels used in foreign trade				0	
3	Nontaxable Use of Undyed Diesel Fuel Claimant certifies that the diesel fuel did not contain visib Exception. If any of the diesel fuel included in this claim	•	idence of dy	e, attach an expla	anation and check her	.
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of cred	it (e) CRN
а	Nontaxable use			} }		
b	Use on a farm for farming purposes			J	\$ 17,691	
С	Use in trains				*	
d	Use in certain intercity and local buses (see Caution above line 1)				*	
е	Exported				*	
4	Nontaxable Use of Undyed Kerosene (Other That Claimant certifies that the kerosene did not contain visible Exception. If any of the kerosene included in this claim of	e evidence of dye.			nation and check here	-
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of cred	
а	Nontaxable use taxed at \$.244	(3) 1) po 01 ado	(2) . 1000	}		(5, 5.11)
b	Use on a farm for farming purposes			J	\$ 3,101	
С	Use in certain intercity and local buses (see Caution above line 1)				0	
d	Exported				0	

For Paperwork Reduction Act Notice, see the separate instructions.

Nontaxable use taxed at \$.044

Nontaxable use taxed at \$.219

Cat. No. 12625R

Form **4136** (2014)

0

^{*} Data not shown because of the small number of sample returns on which they are based.

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5 I	Kerosene Used in Aviation	(coo Caution above line 1)

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244				\$ 36	
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219				23	
С	Nontaxable use (other than use by state or local government) taxed at \$.244				9,267	
d	Nontaxable use (other than use by state or local government) taxed at \$.219				*	
е	LUST tax on aviation fuels used in foreign trade				0	

6	Sales by Registered Ultimate Vendors of Undyed Diesel Fuel	Reç	gistration No. ▶	•		
	Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the of the buyer to make the claim. Claimant certifies that the diesel fuel did not co		•	has obtained the	written	n consent
	Exception. If any of the diesel fuel included in this claim did contain visible ev	idence of dy	e, attach an expla	nation and check	here ►	
		(b) Rate	(c) Gallons	(d) Amount of c	redit	(e) CRN
а	Use by a state or local government			\$ 48,152		
b	Use in certain intercity and local buses			*		
7	Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)		gistration No. ▶	-		
	Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the a of the buyer to make the claim. Claimant certifies that the kerosene did not cor		•	has obtained the v	/ritten	consent
	Exception. If any of the kerosene included in this claim did contain visible evid	dence of dye	, attach an explar	nation and check h	ere 🕨	

8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation Registration No. ▶

Use by a state or local government
Sales from a blocked pump

Use in certain intercity and local buses

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

(c) Gallons

(b) Rate

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use in commercial aviation (other than foreign trade) taxed at \$.219				\$ 23	
b	Use in commercial aviation (other than foreign trade) taxed at \$.244				36	
С	Nonexempt use in noncommercial aviation				0	
d	Other nontaxable uses taxed at \$.244				9,267	
е	Other nontaxable uses taxed at \$.219				*	
f	LUST tax on aviation fuels used in foreign trade				0	

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(d) Amount of credit (e) CRN

9,267

^{*} Data not shown because of the small number of sample returns on which they are based.

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5	Kerosene	Used in	Aviation	(see Caution above	line 1	1)
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		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244				\$ 338	
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219				126	
С	Nontaxable use (other than use by state or local government) taxed at \$.244				3,101	
d	Nontaxable use (other than use by state or local government) taxed at \$.219				*	
е	LUST tax on aviation fuels used in foreign trade				0	

6	Sales by Registered Ultimate Vendors of Undyed Diesel Fuel	Reç	gistration No. ▶			
	Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the of the buyer to make the claim. Claimant certifies that the diesel fuel did not co			has obtained the v	vritten	consent
	Exception. If any of the diesel fuel included in this claim did contain visible evi	dence of dy	e, attach an expla	nation and check h	nere 🕨	
		(b) Rate	(c) Gallons	(d) Amount of c	redit	(e) CRN
а	Use by a state or local government			\$ 17,691		
b	Use in certain intercity and local buses			*		
7	Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)		gistration No. ▶	•		
	Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the a of the buyer to make the claim. Claimant certifies that the kerosene did not cor		•	has obtained the w	ritten	consent
	Exception. If any of the kerosene included in this claim did contain visible evid		•	nation and check he	ere ►	
	2.00 paid in any of the increases in the stain and contain violate on	(b) Rate	(c) Gallons	(d) Amount of c		(e) CRN
а	Use by a state or local government					
b	Sales from a blocked pump		}	\$ 3,101		

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

c Use in certain intercity and local buses

Registration No. ▶

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use in commercial aviation (other than foreign trade) taxed at \$.219				\$ 126	
b	Use in commercial aviation (other than foreign trade) taxed at \$.244				338	
С	Nonexempt use in noncommercial aviation				0	
d	Other nontaxable uses taxed at \$.244				3,101	
е	Other nontaxable uses taxed at \$.219				*	
f	LUST tax on aviation fuels used in foreign trade				0	

^{*} Data not shown because of the small number of sample returns on which they are based.

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9 Reserved Registration No. ▶

		(b) Rate	(c) Gallons of alcohol	(d) Amount of c	redit	(e) CRN
а	Reserved					
b	Reserved					

10 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ▶

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. Renewable diesel mixtures. Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

		(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of cr	redit	(e) CRN
а	Biodiesel (other than agri-biodiesel) mixtures			\$ *		
b	Agri-biodiesel mixtures			0		
С	Renewable diesel mixtures			0		

11 Nontaxable Use of Alternative Fuel

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

		(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
а	Liquefied petroleum gas (LPG)				\$ 1,351	
b	"P Series" fuels				0	
С	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				1,029	
d	Liquefied hydrogen				0	
е	Fischer-Tropsch process liquid fuel from coal (including peat)				0	
f	Liquid fuel derived from biomass				0	
g	Liquefied natural gas (LNG)				*	
h	Liquefied gas derived from biomass				*	

12 Alternative Fuel Credit Registration No. ▶

		(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN	
а	Liquefied petroleum gas (LPG)			\$ 3,553		
b	"P Series" fuels			16		
С	Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*		
d	Liquefied hydrogen			0		
е	Fischer-Tropsch process liquid fuel from coal (including peat)			0		
f	Liquid fuel derived form biomass			*		
g	Liquefied natural gas (LNG)			*		
h	Liquefied gas derived from biomass			*		
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)			0		

^{*} Data not shown because of the small number of sample returns on which they are based.

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9 Reserved Registration No. ▶

		(b) Rate	(c) Gallons of alcohol	(d) Amount of c	redit	(e) CRN
а	Reserved					
b	Reserved					

10 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ▶

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. Renewable diesel mixtures. Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

		(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit		(e) CRN
а	Biodiesel (other than agri-biodiesel) mixtures			\$ *		
b	Agri-biodiesel mixtures			0		
С	Renewable diesel mixtures			0		

11 Nontaxable Use of Alternative Fuel

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

		(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credi	t (e) CRN
а	Liquefied petroleum gas (LPG)				\$ 501	
b	"P Series" fuels				0	
С	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				208	
d	Liquefied hydrogen				0	
е	Fischer-Tropsch process liquid fuel from coal (including peat)				0	
f	Liquid fuel derived from biomass				0	
g	Liquefied natural gas (LNG)				*	
h	Liquefied gas derived from biomass				*	

12 Alternative Fuel Credit Registration No. ▶

		(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credi	(e) CRN
a	Liquefied petroleum gas (LPG)			\$ 3,372	
b	"P Series" fuels			19	
С	Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*	
d	Liquefied hydrogen			0	
е	Fischer-Tropsch process liquid fuel from coal (including peat)			0	
f	Liquid fuel derived form biomass			*	
g	Liquefied natural gas (LNG)			*	
h	Liquefied gas derived from biomass			*	
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)			0	

^{*} Data not shown because of the small number of sample returns on which they are based.

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13	Registered Credit Card Issuers	Registration No. ►					
		(b) Rate	(c) Gallons	(d) Amount of cre	dit	(e) CRN	
а	Diesel fuel sold for the exclusive use of a state or local government			\$ 48,152			
b	Kerosene sold for the exclusive use of a state or local government			9,267			
С	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219			*			

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

	Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).							
(a) Type of use (b) Rate (c) Gallons (d) Amount of cre					redit	(e) CRN		
а	Nontaxable use				\$ *			
b	Exported				0			

15 Diesel-Water Fuel Emulsion Blending

Registration No. ▶

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit			\$ 0	

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
а	Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001			\$ *		
b	Exported dyed kerosene			0		

17	Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Form 1040, line 72; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or			
	the proper line of other returns. ▶	17	\$ 353,397	

^{*} Data not shown because of the small number of sample returns on which they are based.

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13	Registered Credit Card Issuers	Registration No. ►					
		(b) Rate	(c) Gallons	(d) Amount of cr	redit	(e) CRN	
а	Diesel fuel sold for the exclusive use of a state or local government			\$ 17,691			
b	Kerosene sold for the exclusive use of a state or local government			3,101			
С	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219			*			

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

	Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).							
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of ci	redit	(e) CRN	
а	Nontaxable use				\$ *			
b	Exported				0			

15 Diesel-Water Fuel Emulsion Blending

Registration No. ▶

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit			\$ 0	

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

		(b) Rate	(c) Gallons	(d) Amount of ci	redit	(e) CRN
а	Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001			\$ *		
b	Exported dyed kerosene			0		

17	Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Form		Γ		
	1040, line 72; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or				
	the proper line of other returns. ▶	17	\$	148,234	

^{*} Data not shown because of the small number of sample returns on which they are based.

Depreciation and Amortization

(Including Information on Listed Property)

► Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

OMB No. 1545-0172

Internal Revenue Service (99)

Attachment Sequence No. 179

Name(s) shown on return Business or activity to which this form relates Identifying number Total Forms Filed = 12,165,174 Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I. 2 2,827,643 2 Total cost of section 179 property placed in service (see instructions) 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- 5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions 4,674,304 (a) Description of property (b) Cost (business use only) 6 7 Listed property. Enter the amount from line 29 4,447,226 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 4,447,163 9 Tentative deduction. Enter the smaller of line 5 or line 8 9 **10** Carryover of disallowed deduction from line 13 of your 2013 Form 4562 10 213,397 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 4,479,882 12 4,402,982 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 13 Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12 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.) 14 Special depreciation allowance for qualified property (other than listed property) placed in service 1,551,723 14 15 **15** Property subject to section 168(f)(1) election 123 16 Other depreciation (including ACRS) 999,945 Part III MACRS Depreciation (Do not include listed property.) (See instructions.) **Section A** 6.167.829 17 MACRS deductions for assets placed in service in tax years beginning before 2014 18 If you are electing to group any assets placed in service during the tax year into one or more general Boxes Checked = 6,446 asset accounts, check here Section B-Assets Placed in Service During 2014 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (d) Recovery (a) Classification of property (business/investment use (e) Convention (f) Method (g) Depreciation deduction placed in only-see instructions) service 135,040 19a 3-year property 136,525 1,527,421 1,523,416 **b** 5-year property 1,342,307 1,338,515 7-year property d 10-year property 158,181 157,158 320,114 e 15-year property 319,772 76,007 75,987 f 20-year property 5,176 5,181 g 25-year property h Residential rental 1,165,821 1,162,068 property undetermined type i Nonresidential real 501,195 493.267 property **Total GDS cost** 4.061.610 Section C-Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System 20a Class life 21,353 21,353 **b** 12-year 813 810 **c** 40-year 10,384 10,383 Part IV Summary (See instructions.) Total ADS Costs = 31,603 Total ADS Deduction = 31,598 2,160,851 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 11,903,188 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 Form **4562** (2014) For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

^{*} Data not shown because of the small number of sample returns on which they are based.

Department of the Treasury Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

► Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

OMB No. 1545-0172 201

Attachment Sequence No. 179

Name(s) shown on return Business or activity to which this form relates Identifying number **Total Forms Filed = 12,165,174 Election To Expense Certain Property Under Section 179** Part I Note: If you have any listed property, complete Part V before you complete Part I. 2 53,786,852 2 Total cost of section 179 property placed in service (see instructions) . . . 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 2,320,026,611 (a) Description of property (b) Cost (business use only) 6 7 Listed property. Enter the amount from line 29 74,105,207 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 9 Tentative deduction. Enter the smaller of line 5 or line 8 9 73,998,450 10 Carryover of disallowed deduction from line 13 of your 2013 Form 4562 10 2,686,714 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 706,932,512 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 73,579,046 13 Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12 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.) 14 Special depreciation allowance for qualified property (other than listed property) placed in service 10,703,644 14 15 24,267 16 Other depreciation (including ACRS) 5,654,821 Part III MACRS Depreciation (Do not include listed property.) (See instructions.) **Section A** 46.626.530 17 MACRS deductions for assets placed in service in tax years beginning before 2014 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here Section B-Assets Placed in Service During 2014 Tax Year Using the General Depreciation System (c) Basis for depreciation (b) Month and year (d) Recovery (a) Classification of property placed in (business/investment use (e) Convention (f) Method (g) Depreciation deduction only-see instructions) service 1,758,606 453,659 19a 3-year property 15.070.954 2,318,999 **b** 5-year property 19,724,415 2,041,483 7-year property d 10-year property 2,810,555 168,436 e 15-year property 5,331,124 218,527 f 20-year property 2,083,893 55,633 211,893 5,791 g 25-year property h Residential rental 158,678,642 3,526,214 undetermined type property i Nonresidential real 60,660,979 865.371 property **Total GDS cost** 266.335.844 Section C-Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System 20a Class life 1,305,263 57,198 130,642 2,061 **b** 12-year c 40-year 3,230,779 57,095 Part IV Summary (See instructions.) **Total ADS Costs = 4,666,685 Total ADS Deductions = 116,354** 21 Listed property. Enter amount from line 28 6,200,269 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 152,563,828 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 Form **4562** (2014) For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

^{*} Data not shown because of the small number of sample returns on which they are based.

	4562 (2014)	J.D.	- /1 1	1	- I- !! ·	• •			la -	.1						Page 2
Pa		d Property for enterta						vehic	les, ce	rtaın aı	rcraft,	certair	n comp	outers,	and pi	operty
	Note:	For any ve	ehicle for	which you	are usi	ng the	standa					g lease	expens	e, com	olete or	ily 24a
		olumns (a)										- (- I- !! \	
245	Section A Do you have ev	— Depreci						See th	e instrud No			s <i>tor pas</i> is the evi				☐ No
270	(a)	(b)	(c)	33111033/1111003	otinoni uo		(e)		(f)		(g)	13 1110 041	(h)	VIIII GIT:	(i)	
Type	e of property (list vehicles first)		Business/ investment us percentage	se Cost or o	d) ther basis		for depre ness/inves use only)	stment	Recover period	y Me	ethod/ ethod/ ethod/		oreciation eduction	ı El	ected sec cost	
25	Special dep			•						-	25	2	08,149			
26	Property use	ed more tha	an 50% in	a qualifie	d busine	ess use	e:	-		-			00,140			
				%		•	1,807,63	35				1,0	627,599	9		
				%												
07	Duamantur			% =!:£:==! =:												
27	Property use	ed 50% or 1		yuaiiiied bi	usiness		623,332	,		S/L -	_	57	6,742			
				%		_	al 26e +			S/L -		0.	0,1 42			
				%			2,320,11			S/L -						
28	Add amount	ts in columi	n (h), lines	25 throug	jh 27. Ei	nter he	re and	on line	21, pag	je 1 .	28	2,	160,85	1		
29	Add amount	ts in columi	า (i), line 2											29 2	89,716	
Com	plete this sect	ion for vobic	oloc usod b		ction B-						or"orı	rolated n	orcon I	fyou pr	ovidod v	ohiolos
	our employees,															el licies
30	Total business/investment miles driven duthe year (do not include commuting miles)		•	9				(c) Vehicle 3 Ve			(d) nicle 4		(e) icle 5			
31	Total commuting miles driven during the year															
	Total other personal (noncommuting) miles driven															
33	Total miles lines 30 thro		ing the y													
34	Was the ve			personal	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35	Was the veh	nicle used p	rimarily b													
36	Is another veh															
				stions for	Employ	yers W	/ho Pro	vide V	ehicles	for Us	e by Ti	neir Em	ployee	S		
	wer these que than 5% ow						to com	pleting	g Sectio	n B for	vehicle	es used	by emp	oloyees	who ar	e not
37	Do you mair	ntain a writ	ten policy	statemen	t that p	rohibit	s all per	rsonal	use of	vehicles	s, inclu	ding co	mmutin	ig, by	Yes	No
	your employ															
38	Do you main employees?															
39	Do you treat															
40	Do you provuse of the ve							ain inf	ormatio 	n from	your e	mployee	es abou	ut the		
41	Do you mee							demon	stration	use? (S	See ins	truction	s.)			
	Note: If you															
Pai		tization				,		<i>'</i>								
		a) on of costs	(b)		ation	n (c) Amortizable amount			(d) Code section			(e) Amortiza period	ation or	(f) Amortization for this year		
49	Amortization	n of coets th	nat hegins	s during vo	ur 201 <i>4</i>	tax ve	ar (see	instru	ctions).			percent	uye			
74	, and azadol	, o, oosis li	at Degins	Jaaring ye	Jul 2014	ian ye	Jui (300	ii ioti ut	ادان ای							
							288,623	3								
	Amortization		_	_		-							43		34,666	
44	Total. Add	amounts in	column (1	f). See the	instruct	ions fo	or where	to rep	ort .				44	8	22,525	

Form 4562 (2014) Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, 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.) Yes No 24b If "Yes," is the evidence written? Yes No **24a** Do you have evidence to support the business/investment use claimed? (c) (b) (f) (a) (g) (h) Basis for depreciation Business/ (d) Type of property (list Date placed Method/ Depreciation Elected section 179 Recovery nvestment use Cost or other basis (business/investment vehicles first) Convention deduction in service period cost percentage use only) 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . 25 1,595,257 Property used more than 50% in a qualified business use: 39,453,638 4,282,029 % % 27 Property used 50% or less in a qualified business use: 322,982 % 4,174,046 S/L -% S/L total 26e + 27e % 43,627,684 S/L -28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28 6.200.269 Add amounts in column (i), line 26. Enter here and on line 7, page 1 1,982,952 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. Vehicle 5 Vehicle 6 30 Total business/investment miles driven during the year (do not include commuting miles) . 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles driven 33 Total miles driven during the year. Add lines 30 through 32 Yes Yes No Yes No Yes No Yes No 34 Was the vehicle available for personal No use during off-duty hours? Was the vehicle used primarily by a more than 5% owner or related person? . . Is another vehicle available for personal use? Section C-Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions). 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by Yes No Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . **39** Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles. Part VI Amortization (e) (b) (a) (c) (d) Amortization (f) Date amortization Description of costs Amortizable amount Code section period or Amortization for this year beains percentage 42 Amortization of costs that begins during your 2014 tax year (see instructions): 6,375,196

43 Amortization of costs that began before your 2014 tax year . . .

44 Total. Add amounts in column (f). See the instructions for where to report .

2,026,737

2,613,623

43

Casualties and Thefts

▶ Information about Form 4684 and its separate instructions is at www.irs.gov/form4684. ► Attach to your tax return. ▶ Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177 Attachment Sequence No. 26

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

Total Forms Filed = 257,166

Identifying number

SECTION A-Personal Use Property (Use this section to report casualties and thefts of property not used in a trade or business or for income-producing purposes.)

1	Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.												
	Property A												
	Property B												
	Proporty C												
	Property D												
					Prop	erties							
			Α	В		С		D					
2	Cost or other basis of each property	2											
3	Insurance or other reimbursement (whether or not you												
	filed a claim) (see instructions)	3											
	Note: If line 2 is more than line 3, skip line 4.												
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4											
5	Fair market value before casualty or theft	5											
		6											
	•	7											
	Enter the smaller of line 2 or line 7	8											
	Subtract line 3 from line 8. If zero or less, enter -0	9											
	Casualty or theft loss. Add the amounts on line 9 in column		hrough D				10						
	Enter the smaller of line 10 or \$100		-				11						
	Subtract line 11 from line 10						12						
-	Caution: Use only one Form 4684 for lines 13 through 18.						<u> </u>						
13	Add the amounts on line 12 of all Forms 4684						13	201,322					
	Add the amounts on line 4 of all Forms 4684						14	5,243					
	• If line 14 is more than line 13, enter the difference here a complete the rest of this section (see instructions).			_			15	5,201					
	• If line 14 is less than line 13, enter -0- here and go to line	e 16.		(
	• If line 14 is equal to line 13, enter -0- here. Do not comp	lete th	ne rest of this section	ı. J									
16	If line 14 is less than line 13, enter the difference						16	201,322					
17	Enter 10% of your adjusted gross income from Form 1040 instructions	•				,	17	253,817					
18	Subtract line 17 from line 16. If zero or less, enter -0 Also Form 1040NR, Schedule A, line 6. Estates and trusts, enter turn	r the r	esult on the "Other o	deductions" l	ine of y	our tax	18	89,502					
or I	Paperwork Reduction Act Notice, see instructions.		Cat	. No. 12997O				Form 4684	(2014)				

Fo

Casualties and Thefts

▶ Information about Form 4684 and its separate instructions is at www.irs.gov/form4684. ► Attach to your tax return.

OMB No. 1545-0177 Attachment Sequence No. **26**

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

▶ Use a separate Form 4684 for each casualty or theft.

Total Forms Filed = 257,166

Identifying number

SE(CTION A—Personal Use Property (Use this se usiness or for income-producing purposes.)	ction	to report c	asual	ties and th	nefts o	of property	not	used in a trade
1	Description of properties (show type, location, and date act the same casualty or theft.	quire	d for each pro	erty).	Use a separ	ate line	for each prope	erty los	at or damaged from
	Property A								
	Property B								
	Property C								
	Property D								
						Prop	erties		
			Α		В		С		D
2	Cost or other basis of each property	2							
3	Insurance or other reimbursement (whether or not you								
	filed a claim) (see instructions)	3							
	Note: If line 2 is more than line 3, skip line 4.								
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you								
	received payment for your loss in a later tax year	4							
5	Fair market value before casualty or theft	5							
6	Fair market value after casualty or theft	6							
7	Subtract line 6 from line 5	7							
8	Enter the smaller of line 2 or line 7	8							
9	Subtract line 3 from line 8. If zero or less, enter -0	9							
10	Casualty or theft loss. Add the amounts on line 9 in column							10	
11	Enter the smaller of line 10 or \$100							11	
12	Subtract line 11 from line 10							12	
	Caution: Use only one Form 4684 for lines 13 through 18.								
13	Add the amounts on line 12 of all Forms 4684							13	3,199,385
14	Add the amounts on line 4 of all Forms 4684							14	27,388
15	• If line 14 is more than line 13, enter the difference here a complete the rest of this section (see instructions).	nd on	Schedule D. I	Oo not				15	27,198
	• If line 14 is less than line 13, enter -0- here and go to line	e 16.							
	• If line 14 is equal to line 13, enter -0- here. Do not comp	lete th	e rest of this	ection	ı. J				
16	If line 14 is less than line 13, enter the difference							16	3,199,195
17	Enter 10% of your adjusted gross income from Form 1040 instructions							17	6,109,478
	Subtract line 17 from line 16. If zero or less, enter -0 Also Form 1040NR, Schedule A, line 6. Estates and trusts, enter return	r the r	esult on the "(other c	leductions" I	ine of y	our tax	18	2,210,951
For I	Paperwork Reduction Act Notice, see instructions.			Cat	. No. 12997O				Form 4684 (2014)

Form 4684 (2014) Attachment Sequence No. 26 Page 2 Name(s) shown on tax return. Do not enter name and identifying number if shown on other side. Identifying number SECTION B—Business and Income-Producing Property Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.) 19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed. Property A Property B Property C Property **D Properties** В D Α С 20 Cost or adjusted basis of each property . . . 20 21 Insurance or other reimbursement (whether or not you 21 filed a claim). See the instructions for line 3 . . . Note: If line 20 is more than line 21, skip line 22. 22 Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year 22 23 Fair market value before casualty or theft 23 24 Fair market value after casualty or theft . 24 Subtract line 24 from line 23 25 26 Enter the smaller of line 20 or line 25 26 Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20. 27 Subtract line 21 from line 26. If zero or less, enter -0-27 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions) Summary of Gains and Losses (from separate Parts I) (b) Losses from casualties or thefts (c) Gains from (i) Trade, business, (ii) Incomecasualties or thefts (a) Identify casualty or theft rental or royalty producing and includible in income employee property property Casualty or Theft of Property Held One Year or Less 29 Totals. Add the amounts on line 29 30 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is 14,507 31 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions 32 Casualty or Theft of Property Held More Than One Year Casualty or theft gains from Form 4797, line 32 33 2,179 33 34) ((Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) 35 36 Total gains. Add lines 33 and 34, column (c) 36 7,882 37 Add amounts on line 35, columns (b)(i) and (b)(ii) 37 33,325 **38** If the loss on line 37 is **more** than the gain on line 36: a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 38a 25,179 b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, 38b see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11 8,355 If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3. 7,801 Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.

Form	4684 (2014)	Attac	hment Sequence No.	26	6					F	age 2
Name	(s) shown on tax return. Do not enter name and identifying number i	f show	n on other side.					Identif	ying nu	mber	
CEC	STION D. Business and Income Business D		andra a								
SEC Pari	CTION B—Business and Income-Producing P Casualty or Theft Gain or Loss (Use a second control of the control of				h oogualty	or th	oft.	1			
	Description of properties (show type, location, and date acceptable)							·	ty lost	or damaged	
19	from the same casualty or theft. See instructions if claimi	•			•				•	•	eted.
	Property A	•			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
	Property B										
	Property C										
	Property D										
				_		Prop	ert				
00	Cost or adjusted basis of sock areas why	20	A	-	В			С		D	
20	Cost or adjusted basis of each property	20		+							
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	21									
	Note: If line 20 is more than line 21, skip line 22.										
22	Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except										
	as provided in the instructions for line 33. Also, skip lines 23										
	through 27 for that column. See the instructions for line 4 if line										
	21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	22									
23	Fair market value before casualty or theft	23		1							
24	Fair market value after casualty or theft	24									
25	Subtract line 24 from line 23	25									
26	Enter the smaller of line 20 or line 25	26									
	Note: If the property was totally destroyed by casualty or										
27	lost from theft, enter on line 26 the amount from line 20. Subtract line 21 from line 26. If zero or less, enter -0-	27									
	Casualty or theft loss. Add the amounts on line 27. Enter the		l here and on line :	 29	or line 34 (se	Le instr	uct	ions)	28		
–≟ Part				Ī	<u> </u>			alties or the		(c) Gains fro	
	(a) Identify casualty or theft	•			(i) Trade, busi rental or roy	ness,		(ii) Income		casualties or the	hefts
					property		е	mployee pro		includible in inc	come
	Casualty or Theft	of P	roperty Held O	n(e Year or I	Less	1		<u> </u>		
29				+	()	()		
30	Totals. Add the amounts on line 29		30	+	()	()		
	Combine line 30, columns (b)(i) and (c). Enter the net gain of	or (loes		_	1707 line 1/	If Forr	n 4	707 is	,		
٥.	not otherwise required, see instructions								31	-43,164	
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter	er the a	mount from income-	pro	oducing propert	y on S	che	dule A			
	(Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and en										
	A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estat Casualty or Theft or		•		•			tructions	32		
22	Casualty or theft gains from Form 4797, line 32								33	17,969	
34				Ī	()	()	17,505	
				1	()	()		
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) .	35	,	683,287)	(811,785)		
36	Total gains. Add lines 33 and 34, column (c)								36	93,408	
37	Add amounts on line 35, columns (b)(i) and (b)(ii)								37	1,495,072	
	If the loss on line 37 is more than the gain on line 36: Combine line 35, column (b)(i) and line 36, and enter the ne	et dain	or (loss) here Parl	tne	ershins (excer	nt elec	tinc	ı large			
u	partnerships) and S corporations, see the note below. All	others	 enter this amount 	O	n Form 4797.	line 1	4. If	Form	38a	-683,151	
b	4797 is not otherwise required, see instructions								Joan	-003,131	
	Schedule A (Form 1040), line 28, or Form 1040NR, Schedu	ule A, I	line 14, and enter t	he	amount from	prope	erty	used as			
	an employee on Schedule A (Form 1040), line 23, or Form the "Other deductions" line of your tax return. Partnership										
	see the note below. Electing large partnerships, enter on F								38b	810,263	
39	If the loss on line 37 is less than or equal to the gain on line (except electing large partnerships), see the note below. All	36, co	ombine lines 36 and	d 3	37 and enter h n Form 4797,	ere. P	artn	nerships	39	90,744	
	Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.										

Name(s) shown on tax return		Identify	ing number	Page •
SECTION C—Theft Loss Deduction for Ponzi-Type Investment Scheme Procedure 2009-20 (Complete this section in lieu of Appendix A in Revenu	e Using the	Procedures i e 2009-20. See	n Revenue e instructions.)	
Part I Computation of Deduction				
40 Initial investment	40			
41 Subsequent investments (see instructions)	41			
42 Income reported on your tax returns for tax years prior to the discovery year				
(see instructions).	42			
43 Add lines 40, 41, and 42	43			
44 Withdrawals for all years (see instructions)	44			
45 Subtract line 44 from line 43. This is your total qualified investment	45			
46 Enter .95 (95%) if you have no potential third-party recovery. Enter .75 (75%) if you				
have potential third-party recovery	46			
47 Multiply line 46 by line 45	47			
48 Actual recovery	48			
49 Potential insurance/Securities Investor Protection Corporation (SIPC) recovery	49			
50 Add lines 48 and 49. This is your total recovery	50			
51 Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on				
line 28 of Section B, Part I. Do not complete lines 19-27 for this loss. Then complete				
Section B, Part II	51		1,510	
Part II Required Statements and Declarations (See instructions.)				
 I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specific individual or entity. 	ed fraudulent a	rrangement cond	ucted by the followi	ng
Name of individual or entity				
Taxpayer identification number (if known)				
Address				
• I have written documentation to support the amounts reported in Part I of this Section C.				
• I am a qualified investor as defined in section 4.03 of Revenue Procedure 2009-20.				
 If I have determined the amount of my theft loss deduction using .95 on line 46 above, I decl any potential third-party recovery, as that term is defined in section 4.10 of Revenue Proced 		not pursued and	do not intend to pu	irsue
• I agree to comply with the conditions and agreements set forth in Revenue Procedure 2009-	20 and this Se	ection C.		
 If I have already filed a return or amended return that does not satisfy the conditions in section adjustments or actions that are necessary to comply with those conditions. The tax year(s) for date(s) on which they were filed are as follows: 			. •	
			Form 468 4	1 (004

	s) shown on tax return			dentify	ing number	Page 3
varric(of shown on tax rotalii			dentily	ing namber	
SEC Proc	TION C—Theft Loss Deduction for Ponzi-Type Investment Scheme cedure 2009-20 (Complete this section in lieu of Appendix A in Revenue	Usin Prod	g the Proceducedure 2009-2	ı res i 0. Se	n Revenue e instructions.)	
Part	Computation of Deduction					
40	Initial investment	40				
41	Subsequent investments (see instructions)	41				
42	Income reported on your tax returns for tax years prior to the discovery year					
	(see instructions)	42				
43	Add lines 40, 41, and 42	43			-	
44	Withdrawals for all years (see instructions)	44			-	
45	Subtract line 44 from line 43. This is your total qualified investment	45				
46	Enter .95 (95%) if you have no potential third-party recovery. Enter .75 (75%) if you					
	have potential third-party recovery	46	•			
	Multiply line 46 by line 45	47		т —		
	Actual recovery	48			-	
	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery	49				
		50				
	Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on line 28 of Section B, Part I. Do not complete lines 19-27 for this loss. Then complete		107,298			
	Section B, Part II	51	,			
art						
l am	claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified vidual or entity. ne of individual or entity	d frauc	dulent arrangemen	t condi	ucted by the followir	ıg
Tax	payer identification number (if known)					
	ress					
	we written documentation to support the amounts reported in Part I of this Section C. a qualified investor as defined in section 4.03 of Revenue Procedure 2009-20.					
any	have determined the amount of my theft loss deduction using .95 on line 46 above, I declar potential third-party recovery, as that term is defined in section 4.10 of Revenue Procedure to comply with the conditions and agreements set forth in Revenue Procedure 2009-2	re 200	9-20.	ed and	do not intend to pur	sue
adju	have already filed a return or amended return that does not satisfy the conditions in section is structured as the structure of a structure and structure are necessary to comply with those conditions. The tax year(s) for each on which they were filed are as follows:					
					Form 4684	(2014

Form **4797**

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2)) OMB No. 1545-0184

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 **Total Forms Filed = 3.452.543** Enter the gross proceeds from sales or exchanges reported to you for 2014 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) 294,760 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) (e) Depreciation (f) Cost or other (g) Gain or (loss) (b) Date acquired (d) Gross 2 (a) Description (c) Date sold allowed or basis, plus Subtract (f) from the of property (mo., day, yr.) (mo., day, yr.) sales price allowable since improvements and sum of (d) and (e) acquisition expense of sale 2,481,354 7,738 Gain, if any, from Form 4684, line 39 3 210,244 4 Section 1231 gain from installment sales from Form 6252, line 26 or 37. 4 7,558 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . 5 568,138 6 Gain, if any, from line 32, from other than casualty or theft. 6 3,030,319 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . 7 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. 284,819 Nonrecaptured net section 1231 losses from prior years (see instructions) . . . 8 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 148.960 capital gain on the Schedule D filed with your return (see instructions) Ordinary Gains and Losses (see instructions) Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less): 573,342 1,232,929 Loss, if any, from line 7 11 12 284,819 12 Gain, if any, from line 7 or amount from line 8, if applicable 512,184 13 Gain, if any, from line 31 13 12.845 Net gain or (loss) from Form 4684, lines 31 and 38a 14 14 2,924 15 Ordinary gain from installment sales from Form 6252, line 25 or 36 . 15 1,572 Ordinary gain or (loss) from like-kind exchanges from Form 8824. 16 16 2.260.101 17 17 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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13086

2,259,659Form **4797** (2014)

18a

18b

used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14

^{*} Data not shown because of the small number of sample returns on which they are based.

Form 4797

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2)) OMB No. 1545-0184

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 Total Forms Filed = 3,452,543 Enter the gross proceeds from sales or exchanges reported to you for 2014 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) 75,270,041 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) (e) Depreciation (f) Cost or other (g) Gain or (loss) (d) Gross (a) Description (b) Date acquired (c) Date sold allowed or basis, plus Subtract (f) from the of property (mo., day, yr.) allowable since improvements and (mo., day, yr.) sales price sum of (d) and (e) acquisition expense of sale 91,340,596 Gain, if any, from Form 4684, line 39 3 90,561 9,405,914 Section 1231 gain from installment sales from Form 6252, line 26 or 37. 4 1,336,254 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . 5 5 36,528,068 6 Gain, if any, from line 32, from other than casualty or theft. 6 138,701,393 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . 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. 15.816.236 Nonrecaptured net section 1231 losses from prior years (see instructions) 8 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 36,413,145 capital gain on the Schedule D filed with your return (see instructions) 9 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): 15,284,008 11 11 19,179,181 4,008,703 12 12 Gain, if any, from line 7 or amount from line 8, if applicable Gain, if any, from line 31 8,886,538 13 13 -121,609 14 Net gain or (loss) from Form 4684, lines 31 and 38a 14 1,126,955 15 Ordinary gain from installment sales from Form 6252, line 25 or 36. 15 49,679 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824. 16 10,055,093 17 Combine lines 10 through 16 17 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 10,090,185 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. 13086

Form **4797** (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

Form 4797 (2014) Page **2**

9 (a) Description of section 1245, 1250, 1252, 1254, or 125	5 prope	rty:		(b) Date acc (mo., day,		(c) Date sold (mo
Α						
В						
С						
D						
These columns relate to the properties on lines 19A through 19E). ▶	Property A	Property B	Property	y C	Property D
O Gross sales price (Note: See line 1 before completing.) .	20					
1 Cost or other basis plus expense of sale	21					
2 Depreciation (or depletion) allowed or allowable	22					
3 Adjusted basis. Subtract line 22 from line 21	23					
4 Total gain. Subtract line 23 from line 20	04					
5 If section 1245 property:	24					
a Depreciation allowed or allowable from line 22	25a					
b Enter the smaller of line 24 or 25a	25b	523,095				
6 If section 1250 property: If straight line depreciation was used,	1	<u>-</u>				
enter -0- on line 26g, except for a corporation subject to section 291.						
a Additional depreciation after 1975 (see instructions) .	26a					
b Applicable percentage multiplied by the smaller of line						
24 or line 26a (see instructions)	26b					
c Subtract line 26a from line 24. If residential rental property						
or line 24 is not more than line 26a, skip lines 26d and 26e	26c					
d Additional depreciation after 1969 and before 1976.	26d					
e Enter the smaller of line 26c or 26d	26e					
f Section 291 amount (corporations only)	26f	12,615				
	26g	12,013				
7 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a						
partnership (other than an electing large partnership).						
a Soil, water, and land clearing expenses	27a					
b Line 27a multiplied by applicable percentage (see instructions)	27b					
c Enter the smaller of line 24 or 27b	27c	*				
8 If section 1254 property:						
a Intangible drilling and development costs, expenditures						
for development of mines and other natural deposits,						
mining exploration costs, and depletion (see						
instructions)	28a	4.004				
b Enter the smaller of line 24 or 28a	28b	1,231				
9 If section 1255 property:						
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a					
b Enter the smaller of line 24 or 29a (see instructions)	29b	0				
ummary of Part III Gains. Complete property colur			⊥ ah line 29b bef	ore going to li	ne 30	
annual y contains a annual complete property color			9 = = = = = = = =	ore genig to ii		
Total gains for all properties. Add property columns A thro	ough D,	line 24			30	865,554
Add property columns A through D, lines 25b, 26g, 27c, 2	-				31	512,216
2 Subtract line 31 from line 30. Enter the portion from case	ualty or	theft on Form 4684	4, line 33. Enter t	he portion from		
other than casualty or theft on Form 4797, line 6					32	569,938
art IV Recapture Amounts Under Sections 17 (see instructions)	79 and	l 280F(b)(2) Wh	en Business	Use Drops to	o 50 %	or Less
				(a) Secti 179	on	(b) Section
0. Ozaki w 470 zamana 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.						280F(b)(2)
Section 179 expense deduction or depreciation allowable		-		13		
4 Recomputed depreciation (see instructions)				34 85		

Form 4797 (2014) Page **2**

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255	5 prope	rty:			(b) Date acqu (mo., day,)		(c) Date sold (mo., day, yr.)
A								
В								
С								
D								
	These columns relate to the properties on lines 19A through 19D		Property A	Property	В	Property	С	Property D
20	Gross sales price (Note: See line 1 before completing.) .	20						
21	Cost or other basis plus expense of sale	21						
22	Depreciation (or depletion) allowed or allowable	22						
23	Adjusted basis. Subtract line 22 from line 21	23						
24	Total gain. Subtract line 23 from line 20	24						
25	If section 1245 property:							
	Depreciation allowed or allowable from line 22	25a						
b	Enter the smaller of line 24 or 25a	25b	7,831,361					
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.							
	Additional depreciation after 1975 (see instructions) .	26a						
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b						
С	Subtract line 26a from line 24. If residential rental property							
al	or line 24 is not more than line 26a, skip lines 26d and 26e	26c						
	Additional depreciation after 1969 and before 1976 Enter the smaller of line 26c or 26d	26d 26e						
	Section 291 amount (corporations only)	26f						
	Add lines 26b, 26e, and 26f	26g	180,243					
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).							
а	Soil, water, and land clearing expenses	27a						
	Line 27a multiplied by applicable percentage (see instructions)	27b						
	Enter the smaller of line 24 or 27b	27c	*					
28 a	If section 1254 property: Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a						
b	Enter the smaller of line 24 or 28a	28b	1,301,639					
29	If section 1255 property:							
а	Applicable percentage of payments excluded from							
h	income under section 126 (see instructions)	29a	0					
	Enter the smaller of line 24 or 29a (see instructions) . nmary of Part III Gains. Complete property column	29b	<u> </u>	dh line 29h h	efor	aoina to lin	ne 30	
Oui	mary of trace in Games. Complete property column	111137	inough D throu	911 11110 200 0	CIOI	going to in	00.	
30 31	Total gains for all properties. Add property columns A thro Add property columns A through D, lines 25b, 26g, 27c, 20	_					30 31	45,433,402 8,886,538
32	Subtract line 31 from line 30. Enter the portion from casu							0,000,000
	other than casualty or theft on Form 4797, line 6	<u> </u>		<u> </u>			32	36,546,864
Par	t IV Recapture Amounts Under Sections 17 (see instructions)	9 and	280F(b)(2) Wh	en Busines	s Us			
						(a) Section 179	on	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable		*	F	33			
34 35	Recomputed depreciation (see instructions)				34			

Department of the Treasury Internal Revenue Service (99)

Farm Rental Income and Expenses
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

► Attach to Form 1040 or Form 1040NR.

▶ Information about Form 4835 and its instructions is at www.irs.gov/form4835.

OMB No. 1545-0074 Attachment Sequence No. **37**

Name(s)	shown on tax return								Your soc	ial security number	
	Total Forms Filed = 532	2,809							Employer	· ID number (EIN), if a	anv
											u y
Α	Did you actively participate in th	e one	ration of thi	is farm	durin	a 2014	(see in	structions\?		· · · Yes	□ No
Part	Gross Farm Rental Inc	ome	Based of	n Pro	oduct	ion. In	clude	amounts converte	ed to cas	sh or the equiva	alent.
1	Income from production of lives	tock,	produce, gr	ains, a	and ot	her crop	S		1	258,504	
2a	Cooperative distributions (Form(2a		3,353		2b Taxable amount	2b		
3a	Agricultural program payments (s	ee ins	tructions)	3a	12	6,265		3b Taxable amount	3b	122,540	
4	Commodity Credit Corporation	(CCC)	loans (see	instruc	ctions)):		-			
а	CCC loans reported under elect	ion					<u>.</u>		4a	*	
b	CCC loans forfeited		· · · L	4b		0		4c Taxable amount	4c		
5	Crop insurance proceeds and fe		1				struction				
а	Amount received in 2014		L	5a		2,803		5b Taxable amount	5b	32,799	
С	If election to defer to 2015 is att							ferred from 2013	5d		
6	Other income, including federal								6	233,303	
7	Gross farm rental income. Ad										
	total here and on Schedule E (Fo	orm i	040), iirie 42	<u> </u>	• •		• •		7	495,879	
Part	Expenses—Farm Rent	al Pr	operty. D	o not	includ	de pers	onal c	or living expenses.			
8	Car and truck expenses (see					21	Pens	ion and profit-			
Ū	Schedule F (Form 1040)							ng plans	21	*	
	instructions). Also attach Form 4562	8	48,120	0		22	Rent	or lease:			
9	Chemicals	9	66,278			а		cles, machinery, and			
10	Conservation expenses (see							oment (see			
	instructions)	10	6,159)			instru	uctions)	22a		
11	Custom hire (machine work).	11	47,829	9		b	Other	r (land, animals, etc.)	22b		
12	Depreciation and section 179					23	Repa	irs and maintenance	23	126,128	
	expense deduction not					24	Seed	ls and plants	24	61,017	
	claimed elsewhere	12	162,77	0		25	Stora	ige and warehousing	25		
13	Employee benefit programs other					26		olies	26	91,754	
	than on line 21 (see Schedule F					27	Taxes	s	27	361,372	
	(Form 1040) instructions)	13	*			28		es	28		
14	Feed	14	17,594			29		rinary, breeding,			
15	Fertilizers and lime	15	97,872	2				medicine	29		
16	Freight and trucking	16				30		r expenses			
17	Gasoline, fuel, and oil	17	85,939				(spec	ліу):			
18	Insurance (other than health).	18	239,51	U		a			30a		
19	Interest:	10-	39,50 ²	1		b					
a b	Mortgage (paid to banks, etc.) Other	19a 19b	27,137			c d			30c 30d		
20	Labor hired (less employment	190	21,131	•		e e			200		
20	credits) (see Schedule F (Form					f			30f		
	1040) instructions)	20	16,213	3		g			30g		
31	Total expenses. Add lines 8 thr				ons)				31	439,379	
32	Net farm rental income or (loss	_	• .								
	and on Schedule E (Form 1040),								32	506,873	
33	Did you receive an applicable su	ubsidy	in 2014? (s	see ins	structio	ons) .			33	☐ Yes ☐ No	
34	If line 32 is a loss, check the box						is acti	vity) 34a	_	at risk.
	(see instructions)								34b	Some investment is	not at risk.
С	You may have to complete For	m 858	32 to detern	nine yo	our de	ductible	loss,	regardless of which			
	box you checked (see instruction										
	before going to Form 8582. In e										
	(Form 1040), line 40	londe	ductible lo	ss (+)	/ susi	onded l	oss ca	nrryover (-) = 26,136	34c	98,655	

* Data not shown because of the small number of sample returns on which they are based.

4835

Department of the Treasury Internal Revenue Service (99) Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

► Attach to Form 1040 or Form 1040NR.

▶ Information about Form 4835 and its instructions is at www.irs.gov/form4835.

OMB No. 1545-0074

2014

Attachment
Sequence No. 37

Name(s)	shown on tax return							Your soc	ial security numbe	r
	Total Forms Fi	led =	532 809							
	101411 01111011	·ou	002,000					Employer	ID number (EIN), it	any
	5:1				00111		: \0			oxdot
Α	Did you actively participate in th	e ope	ration of this farm	durin	g 2014 (se	ee ins	tructions)?		. Yes	∐ No
Part	Gross Farm Rental Inc	ome	-Based on Pro	duct	ion. Incl	ude a	amounts converte	ed to cas	sh or the equiv	alent.
1	Income from production of lives	tock,	produce, grains, a	ınd ot	her crops			1	6,344,604	
2a	Cooperative distributions (Form(•	· -		1,422		2b Taxable amount	2b		
3a	Agricultural program payments (s		· —		7,626		3b Taxable amount	3b	487,833	
4	Commodity Credit Corporation (
а	CCC loans reported under elect							4a	*	
b	CCC loans forfeited				0		4c Taxable amount	4c		
5	Crop insurance proceeds and fe		1 1		s (see insti 1,619	ructio	ns): 5b Taxable amount		450 500	
a	Amount received in 2014				•	- 4 - 1 - 6		5b	153,582	
C	If election to defer to 2015 is atta						erred from 2013	5d 6	3,242,547	
6 7	Other income, including federal Gross farm rental income. Ad								3,242,347	
•	total here and on Schedule E (Fo								10,870,228	
									10,010,220	
Part	II Expenses—Farm Renta	al Pro	operty. Do not i	includ	de persor	nal or	r living expenses.			
8	Car and truck expenses (see				21 F	Pensio	on and profit-			
	Schedule F (Form 1040)				s	sharin	g plans	21	*	
	instructions). Also attach Form 4562	8	72,885		22 F	Rent c	or lease:			
9	Chemicals	9	303,243				es, machinery, and			
10	Conservation expenses (see						ment (see			
	instructions)	10	13,902				ctions)	22a		
11	Custom hire (machine work) .	11	146,492		ł		(land, animals, etc.)			
12	Depreciation and section 179						rs and maintenance	23	284,932	
	expense deduction not		000.050				and plants	24	340,807	
	claimed elsewhere	12	990,856		•	_	ge and warehousing		205 422	
13	Employee benefit programs other						ies	26	285,122 894,147	
	than on line 21 (see Schedule F (Form 1040) instructions)	13	*				 S	27 28	094,147	
14	Feed	14	39,255				nary, breeding,	20		
15	Fertilizers and lime	15	604,078				nedicine	29		
16	Freight and trucking	16	23 1,070				expenses	23		
17	Gasoline, fuel, and oil	17	138,019			specif				
18	Insurance (other than health).	18	321,702		•			30a		
19	Interest:				h			30b		
а	Mortgage (paid to banks, etc.)	19a	227,240		c			30c		
b	Other	19b	238,437		d]			30d		
20	Labor hired (less employment				е _			30e		
	credits) (see Schedule F (Form		4		f _			30f		
	1040) instructions)	20	59,173	<u> </u>	g			30g		
31	Total expenses. Add lines 8 thr							31	6,057,809	
32	Net farm rental income or (loss and on Schedule E (Form 1040),							32	4,812,419	
33	Did you receive an applicable su	ubsidy	in 2014? (see ins	tructio	ons) .			33	Yes No	· ·
34	If line 32 is a loss, check the box	k that	describes your inv	vestm	ent in this	activ	ity	∖ 34a	All investment is	s at risk.
	(see instructions)							34b	Some investment is	s not at risk.
С	You may have to complete Form									
	box you checked (see instruction									
	before going to Form 8582. In e								600.000	
	(Form 1040), line 40 · · Nond	<u>leduc</u>	tible loss (+) / su	spen	ded loss o	carry	over (-) = 206,038	34c	602,923	

* Data not shown because of the small number of sample returns on which they are based.

Form **4952**

Department of the Treasury Internal Revenue Service (99)

Investment Interest Expense Deduction

► Information about Form 4952 and its instructions is at www.irs.gov/form4952.

► Attach to your tax return.

OMB No. 1545-0191

2014
Attachment

Name(s) shown on return

Total Forms Filed = 1,970,856

Identifying number

	10tal 10th 1 11ca = 1,010,000		
Par	Total Investment Interest Expense		
1	Investment interest expense paid or accrued in 2014 (see instructions)	1	1,439,183
2	Disallowed investment interest expense from 2013 Form 4952, line 7	2	914,053
3	Total investment interest expense. Add lines 1 and 2	3	1,949,772
Part	Net Investment Income		
4a	Gross income from property held for investment (excluding any net		
	gain from the disposition of property held for investment) 4a 1,792,206		
b	Qualified dividends included on line 4a		
С	Subtract line 4b from line 4a	4c	1,710,132
d	Net gain from the disposition of property held for investment 4d 881,290		
е	Enter the smaller of line 4d or your net capital gain from the		
	disposition of property held for investment (see instructions) . 4e 830.755		
f	Subtract line 4e from line 4d	4f	381,861
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see		
	instructions)	4g	202,626
h	Investment income. Add lines 4c, 4f, and 4g	4h	1,749,861
5	Investment expenses (see instructions)	5	784,927
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0	6	1,548,397
Part	Investment Interest Expense Deduction		
7	Disallowed investment interest expense to be carried forward to 2015. Subtract line 6 from		
	line 3. If zero or less, enter -0	7	977,994
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	1,527,314

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form **4952** (2014)

Department of the Treasury Internal Revenue Service (99)

Investment Interest Expense Deduction

▶ Information about Form 4952 and its instructions is at www.irs.gov/form4952. ► Attach to your tax return.

OMB No. 1545-0191 Attachment Sequence No. 51

Identifying number Name(s) shown on return Total Forms Filed = 1,970,856Part I **Total Investment Interest Expense** Investment interest expense paid or accrued in 2014 (see instructions) 19,726,875 2 2 Disallowed investment interest expense from 2013 Form 4952, line 7 32,239,983 3 **Total investment interest expense.** Add lines 1 and 2 51,966,858 Part II **Net Investment Income** 4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) . . . 4a 158,967,127 78,452,234 80,514,893 4c **d** Net gain from the disposition of property held for investment . . . 291,122,983 4d Enter the smaller of line 4d or your net capital gain from the 263,534,006 disposition of property held for investment (see instructions) 4f 27,588,978 Enter the amount from lines 4b and 4e that you elect to include in investment income (see 4,033,633 Investment income. Add lines 4c, 4f, and 4g 4h 112,137,504 5 20,580,966 6 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0- 94,279,482 Part III **Investment Interest Expense Deduction** Disallowed investment interest expense to be carried forward to 2015. Subtract line 6 from

Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions .

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form **4952** (2014)

33,213,524

18,753,334

Form **4972**

Department of the Treasury Internal Revenue Service (99) **Tax on Lump-Sum Distributions**

(From Qualified Plans of Participants Born Before January 2, 1936)

► Information about Form 4972 and its instructions is available at www.irs.gov/form4972.

► Attach to Form 1040, Form 1040NR, or Form 1041.

OMB No. 1545-0193

2014

Attachment
Sequence No. 28

Name of recipient of distribution

Total Forms Filed = 11,296

Identifying number

	Total Forms Filed = 11,296					
Part	Complete this part to see if you can use Form 4972					
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary contributions and certain forfeited amounts) from all of an employer's qualified plans of one example, pension, profit-sharing, or stock bonus)? If "No," do not use this form	kind	(for	1	Yes	No
2	Did you roll over any part of the distribution? If "Yes," do not use this form			2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January	2, 19	36?	3		
4	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, participant in the plan for at least 5 years before the year of the distribution?			4		
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do no form for a 2014 distribution from your own plan			5a		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use For a previous distribution received as a beneficiary of that participant after 1986? If "Yes," do not form for this distribution	use	this	5b		
Part	Complete this part to choose the 20% capital gain election (see instructions)					
6	Capital gain part from Form 1099-R, box 3	6		*		
7	Multiply line 6 by 20% (.20)	7				
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44; Form 1040NR, line 42; or Form 1041, Schedule G, line 1b.					
Part	Complete this part to choose the 10-year tax option (see instructions)					
8	If you completed Part II, enter the amount from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include NUA in taxable income) see instructions	8	1	1,29	5	
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 .	9		*		
10	Total taxable amount. Subtract line 9 from line 8	10	1	1,002	2	
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0	11		0		
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18	12	1	1,002	2	
13 14	Multiply line 12 by 50% (.50), but do not enter more than \$10,000 13 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0 14	-				
15	Multiply line 14 by 20% (.20)					
16	Minimum distribution allowance. Subtract line 15 from line 13	16	9	9,013		
17	Subtract line 16 from line 12	17				
18	Federal estate tax attributable to lump-sum distribution	18		0		
19	Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19				
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)					
21	Multiply line 16 by the decimal on line 20					
22	Subtract line 21 from line 11					
23	Multiply line 19 by 10% (.10)	23				
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24		11,00	2	
25	Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30	25				
26	Multiply line 22 by 10% (.10)					
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions					
28	Multiply line 27 by ten (10)	28				
29	Subtract line 28 from line 25. Multiple recipients see instructions	29		11,00	2	
30	Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form					
	1040, line 44; Form 1040NR, line 42; or Form 1041, Schedule G, line 1b	30		11,00		
For Pa	aperwork Reduction Act Notice, see instructions. Cat. No. 13187U			Form	4972	(2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **4972**

Department of the Treasury Internal Revenue Service (99)

Tax on Lump-Sum Distributions

(From Qualified Plans of Participants Born Before January 2, 1936)

▶ Information about Form 4972 and its instructions is available at www.irs.gov/form4972.

► Attach to Form 1040, Form 1040NR, or Form 1041.

OMB No. 1545-0193

2014
Attachment
Sequence No. 28

Name of recipient of distribution

Total Forms Filed = 11,296

Identifying number

	Total Forms Filed = 11,296				
Part	Complete this part to see if you can use Form 4972				
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary contributions and certain forfeited amounts) from all of an employer's qualified plans of one example, pension, profit-sharing, or stock bonus)? If "No," do not use this form	kind	(for	Yes	No
2	Did you roll over any part of the distribution? If "Yes," do not use this form		. 2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January	2, 193	36? 3		
4	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, participant in the plan for at least 5 years before the year of the distribution?		-		
_	If you answered "No" to both questions 3 and 4, do not use this form.				
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do no form for a 2014 distribution from your own plan		. 5a		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use For a previous distribution received as a beneficiary of that participant after 1986? If "Yes," do not form for this distribution	use	this		
Part	Complete this part to choose the 20% capital gain election (see instructions)				
6	Capital gain part from Form 1099-R, box 3	6	*		
7	Multiply line 6 by 20% (.20)	7			
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44; Form 1040NR, line 42; or Form 1041, Schedule G, line 1b.				
Part	Complete this part to choose the 10-year tax option (see instructions)				
8	If you completed Part II, enter the amount from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to				
	include NUA in taxable income) see instructions	8	268,7	63	
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 .	9			
10	Total taxable amount. Subtract line 9 from line 8	10	268,1	76	
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0	11	0		
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18	12	268,1	76	
13	Multiply line 12 by 50% (.50), but do not enter more than \$10,000 13	-			
14	Subtract \$20,000 from line 12. If line 12 is				
45	\$20,000 or less, enter -0				
15	Multiply line 14 by 20% (.20)	40			
16	Minimum distribution allowance. Subtract line 15 from line 13	16 17	26,52	3	
17	Subtract line 16 from line 12				
18 19	Federal estate tax attributable to lump-sum distribution	18 19	0		
		19			
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at				
21	least three places)	-			
22	Subtract line 21 from line 11	-			
23	Multiply line 19 by 10% (.10)	23			
23 24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	3,43	6	
25	Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on	24	3,43		
	line 29, and go to line 30	25			
26	Multiply line 22 by 10% (.10)				
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions				
28	Multiply line 27 by ten (10)	28			
29	Subtract line 28 from line 25. Multiple recipients see instructions	29	34,3	58	
30	Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44; Form 1040NR, line 42; or Form 1041, Schedule G, line 1b ▶	30	34,0°	12	
Eor Do	property Peduction Act Notice see instructions Cot No. 121971		Form	4972	(2014)

Form **5329**

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

OMB No. 1545-0074

2014

Department of the Treasury Internal Revenue Service (99) ► Attach to Form 1040 or Form 1040NR.

▶ Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.

Attachment Sequence No. **29**

Name o	of individual subject to additiona	I tax. If married filing jointly, see instructions. Total Forms Filed = 2,5	510 510		Your so	cial security numl	ber
		Home address (number and street), or P.		delivered to your home		Apt. no.	
- ::::::::::::::::::::::::::::::::::::	Varus Adduses Only						
	Your Address Only u Are Filing This	City, town or post office, state, and ZIP of the spaces below (see instructions).	code. If you have a for	reign address, also compl	ete		
Form	by Itself and Not					s an amended	
With	Your Tax Return	Foreign country name	Foreign provi	nce/state/county		check here ► postal code	
		Toreign country hame	i oreign provii	nice/state/county	1 oreign	postal code	
		I 10% tax on early distributions, y					59, or
		filing Form 5329. See the instruction	ons for Form 104	10, line 59, or for For	m 1040NR,	line 57.	
Par		n Early Distributions f you took a taxable distribution bef	ore you reached	ago 501/a from a gua	lified retirem	nent plan (inclu	ding an
	IRA) or modified end may also have to co	ryou took a taxable distribution be owment contract (unless you are rep mplete this part to indicate that you ributions (see instructions).	porting this tax dir	rectly on Form 1040	or Form 104	ONR-see abov	e). You
1		ded in income. For Roth IRA distrib	outions, see instr	ructions	1	1,837,199	
2	Early distributions inclu	ded on line 1 that are not subject to	o the additional t	tax (see instructions)			
	Enter the appropriate e	xception number from the instructi	ons:		2	816,942	
3		itional tax. Subtract line 2 from line				1,328,005	
4		6 (.10) of line 3. Include this amount on				1,313,958	
		the amount on line 3 was a distrib		1PLE IRA, you may i	have		
		amount on line 4 instead of 10% (se					
Part		n Certain Distributions From					
	education savings a	if you included an amount in in account (ESA) or a qualified tuition	program (QTP).	1040 or Form 104		21, from a Co	verdell
5		n income from Coverdell ESAs and			5	196,905	
6		on line 5 that are not subject to the	,	•			
7	-	itional tax. Subtract line 6 from line			7	129,650	
8		6 (.10) of line 7. Include this amount on		9, or Form 1040NR, lin	e 57 8	121,513	
Part		n Excess Contributions to Tra		0014 there is all accept	h.l		!!
	17 of your 2013 For					ad an amount	on line
9	•	utions from line 16 of your 2013 Form	` I	ions). If zero, go to line	e 15 9		
10		A contributions for 2014 are les				ı	
		ntribution, see instructions. Otherw	· · +	10		ı	
11		tributions included in income (see	′ ⊢	11 12	-	ı	
12 13	•	ior year excess contributions (see i 2	′ ∟	12	12	ı	
14		ibutions. Subtract line 13 from line			13		
15	•	or 2014 (see instructions)					-
16		ons. Add lines 14 and 15				33,067	+
17		.06) of the smaller of line 16 or the value				33,007	+
		ns made in 2015). Include this amount or				32,196	
Part		n Excess Contributions to Ro				02,100	
		ou contributed more to your Roth IRAs for		able or vou had an amo	unt on line 25	of your 2013 For	m 5329.
18		utions from line 24 of your 2013 Form				35,295	1
19	-	ibutions for 2014 are less than y	` 1				
-		see instructions. Otherwise, enter		19		ı	
20	2014 distributions from	your Roth IRAs (see instructions)		20 5,306		ı	
21			_		21		\perp
22	Prior year excess contr	ibutions. Subtract line 21 from line	18. If zero or less	s, enter -0	22		
23	Excess contributions for	or 2014 (see instructions)			23	24,946	
24		ons. Add lines 22 and 23				49,195	
25		(.06) of the smaller of line 24 or the vans made in 2015). Include this amount of				42,190	

Form **5329**

Department of the Treasury

Internal Revenue Service (99)

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

► Attach to Form 1040 or Form 1040NR.

▶ Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.

OMB No. 1545-0074

Attachment Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions. Your social security number Total Forms Filed = 2.510.510 Home address (number and street), or P.O. box if mail is not delivered to your home Apt. no. Fill in Your Address Only City, town or post office, state, and ZIP code. If you have a foreign address, also complete If You Are Filing This the spaces below (see instructions). If this is an amended Form by Itself and Not return, check here ▶ With Your Tax Return Foreign country name Foreign province/state/county Foreign postal code If you only owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57. **Additional Tax on Early Distributions** Complete this part if you took a taxable distribution before you reached age 591/2 from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR - see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions). Early distributions included in income. For Roth IRA distributions, see instructions 24,875,706 Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: 2 9,010,883 3 3 15,864,822 Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57 1,594,639 Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions). Additional Tax on Certain Distributions From Education Accounts Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). 5 5 417,558 6 Distributions included on line 5 that are not subject to the additional tax (see instructions) 6 291,756 Amount subject to additional tax. Subtract line 6 from line 5 Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57 29,175 8

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2014 than is allowable or you had an amount on line 17 of your 2013 Form 5329.

9	Enter your excess contributions from line 16 of your 2013 Form 5329 (see instructions). If zero, go to line 15	9		
10	If your traditional IRA contributions for 2014 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-			
11	2014 traditional IRA distributions included in income (see instructions) . 11	1		
12	2014 distributions of prior year excess contributions (see instructions) . 12			
13	Add lines 10, 11, and 12	13		
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0	14		
15	Excess contributions for 2014 (see instructions)	15		
16	Total excess contributions. Add lines 14 and 15	16	162,217	
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2014			
	(including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	17	7,392	

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2014 than is allowable or you had an amount on line 25 of your 2013 Form 5329. 18 Enter your excess contributions from line 24 of your 2013 Form 5329 (see instructions). If zero, go to line 23 198.227 19 If your Roth IRA contributions for 2014 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- 19 20 2014 distributions from your Roth IRAs (see instructions) . . . 21 21 22 Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-. 22 23 Excess contributions for 2014 (see instructions) . . . 23 92,636 24 24 242,081 Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57

126	20	14 Line Item Estimates—All figures are estimates based on samples Number of returns filed for selected lines	5.		
Form 5	329 (2014)				Page 2
Part	,	x on Excess Contributions to Coverdell ESAs			rage 2
	Complete this pa	art if the contributions to your Coverdell ESAs for 2014 were more than is allowed a 2013 Form 5329.	able or	you had an a	amoun
26	Enter the excess cont	ributions from line 32 of your 2013 Form 5329 (see instructions). If zero, go to line 31	26		
27		to your Coverdell ESAs for 2014 were less than the contribution, see instructions. Otherwise, enter -0-			
28	2014 distributions fr	om your Coverdell ESAs (see instructions) 28			
29	Add lines 27 and 28		29		
30	•	entributions. Subtract line 29 from line 26. If zero or less, enter -0	30		
31		s for 2014 (see instructions)	31		
32		utions. Add lines 30 and 31	32	*	
33		er 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on			
		(including 2014 contributions made in 2015). Include this amount on Form	00		
Part	M Additional Ta	m 1040NR, line 57	33	*	
rait		art if you or your employer contributed more to your Archer MSAs for 2014 than	is allo	wable or vou	had a
		1 of your 2013 Form 5329.		, , , , , , , , , , , , , , , , , , , ,	
34	Enter the excess cont	ributions from line 40 of your 2013 Form 5329 (see instructions). If zero, go to line 39	34		
35	If the contributions	to your Archer MSAs for 2014 are less than the			
	maximum allowable	contribution, see instructions. Otherwise, enter -0-			
36		om your Archer MSAs from Form 8853, line 8 36			
37	Add lines 35 and 36		37		
38	-	ontributions. Subtract line 37 from line 34. If zero or less, enter -0	38		
39		s for 2014 (see instructions)	39	40.074	
40		utions. Add lines 38 and 39	40	10,974	
41		er 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on			
	10/0 line 59 or For	(including 2014 contributions made in 2015). Include this amount on Form m 1040NR, line 57	41	8,354	
Part '	MI Additional Tax	x on Excess Contributions to Health Savings Accounts (HSAs)	71	0,334	
· are		art if you, someone on your behalf, or your employer contributed more to you	our HS	As for 2014 1	than is
		had an amount on line 49 of your 2013 Form 5329.			
42	Enter the excess co	ntributions from line 48 of your 2013 Form 5329. If zero, go to line 47	42		
43	If the contributions	to your HSAs for 2014 are less than the maximum			
	allowable contribution	on, see instructions. Otherwise, enter -0 43			
44		om your HSAs from Form 8889, line 16 44			
45	Add lines 43 and 44		45		
46	•	ontributions. Subtract line 45 from line 42. If zero or less, enter -0	46		
47		s for 2014 (see instructions)	47		
48		autions. Add lines 46 and 47	48	325,236	
49		utions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	49	223,762	
Part \		x on Excess Accumulation in Qualified Retirement Plans (Including II		223,702	
		part if you did not receive the minimum required distribution from your qualified r		ent plan.	
50		istribution for 2014 (see instructions)	50		
51		tributed to you in 2014	51		
52		n line 50. If zero or less, enter -0-	52	11,902	
53	Additional tax. Enter 5	50% (.50) of line 52. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	53	14,476	
Are F	Here Only If You iling This Form by and Not With Your	Under penalties of perjury, I declare that I have examined this form, including accompanying atta knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is preparer has any knowledge.	achment based o	s, and to the bea	st of m of whic
ı ax K	etuiii	Your signature Date			

		Your signature			Da	ate	
Paid Preparer	Print/Type prepar	rer's name	Preparer's signature	Date		Check if self-employed	PTIN
Use Only	Firm's name	•			Firm's	s EIN ▶	
USE Offing	Firm's address ▶	•			Phone no.		

Form **5329** (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

Form 5329 (2014) Page **2**

Part	V A	dditional Ta	ax on Excess Contrib	outions to Coverdell ESAs					
			part if the contributions ur 2013 Form 5329.	to your Coverdell ESAs for 2014	were more than	n is allowa	able or	you had an a	mount
26				your 2013 Form 5329 (see instructi	ions). If zero, go to	o line 31	26		
27				s for 2014 were less than the					
					27				
28			· · · · · · ·	· ' ' _	28		00		
29 30		ines 27 and 28					30		+
31		•		ions)			31		+
32				nd 31			32	*	
33				aller of line 32 or the value of y					
	Dece	mber 31, 201	4 (including 2014 cont	ributions made in 2015). Include	e this amount o	n Form			
							33	*	
Part '				outions to Archer MSAs					
			part if you or your emplo 41 of your 2013 Form 5	oyer contributed more to your Ar 329.	cher MSAs for 2	1014 than	is allo	wable or you h	nad an
34				your 2013 Form 5329 (see instructi	ions). If zero, go to	o line 39	34		
35			•	s for 2014 are less than the					
00					35		-		
36 37		distributions tines 35 and 36	· · · · · · ·	·	36		37		
38							38		+
39		-		ions)			39		
40				nd 39			40	16,816	
41				naller of line 40 or the value of					
	Dece	mber 31, 201	4 (including 2014 cont	ributions made in 2015). Include	e this amount o	n Form			
				<u> </u>			41	562	
Part \				outions to Health Savings A	•	-			
				on your behalf, or your employe 49 of your 2013 Form 5329.	er contributed m	ore to yo	our HS	As for 2014 t	nan is
42				of your 2013 Form 5329. If zero	ao to line 47		42		\top
43				are less than the maximum		· i ·			
					43				
44	2014	distributions f	rom your HSAs from Fo	orm 8889, line 16	44				
45	Add I	ines 43 and 44	4	.			45		
46		=		ne 45 from line 42. If zero or less	s, enter -0		46		
47			ns for 2014 (see instruct	•			47		
48			butions. Add lines 46 ar				48	616,631	
49			, ,	of line 48 or the value of your HSA ude this amount on Form 1040, line 59			49	47 202	
Part V			<u> </u>	ulation in Qualified Retirem	·			17,393	
				ive the minimum required distrib				ent plan.	
50		· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	e instructions)			50	<u> </u>	
51		•	· ·				51		
52			m line 50. If zero or less				52	68,201	
53	Additi	onal tax. Enter		de this amount on Form 1040, line 59			53	35,963	
Are Fi	ling Thand No	only If You nis Form by ot With Your		I declare that I have examined this for ue, correct, and complete. Declaration of e.					
	- (4)		Your signature			Date			
Paid Prepa	arer	Print/Type prepa	arer's name	Preparer's signature	Date		eck f-employ		
Use (Firm's name	·			Firm's EIN	▶		
-55	y	Firm's address				Phone no			

^{*} Data not shown because of the small number of sample returns on which they are based.

Department of the Treasury Internal Revenue Service

Repayment of the First-Time Homebuyer Credit

► Attach to Form 1040, Form 1040NR, or Form 1040X.

Information about Form 5405 and its separate instructions is at www.irs.gov/form5405.

Attachment

OMB No. 1545-0074

Sequence No. **58**

ame(s) shown on return	Your socia	l security number	
	Total Forms Filed = 220,460			
Par	•			
1	Enter the date you disposed of, or ceased using as your main home, the home for which you cla credit (MM/DD/YYYY) (see instructions)	med the	•	
2	If you meet the following conditions, check here			▶ □
	I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or a community. I sold the home, or it ceased to be my main home, in connection with Government order extended duty service. No repayment of the credit is required (see instructions). Stop here.		_	ence
3	Check the box below that applies to you. See the instructions for the definition of "related person."			
а	☐ I sold (including through foreclosure) the home to a person who is not related to me and had a gain III below). Go to Part II below.	on the sa	ale (as figured	in Part
b	I sold (including through foreclosure) the home to a person who is not related to me and did not have in Part III below). No repayment of the credit is required. Stop here.	/e a gain d	on the sale (as f	igured
С	☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or exsettlement). Go to Part II below.	c-spouse	as part of my d	livorce
d	☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it below.	as my mai	n home. Go to	Part II
е	☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name	of my ex-	spouse is ▶	
f g h	The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here. My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see in My home was destroyed, condemned, or sold under threat of condemnation and I did not have a gain (see in The taxpayer who claimed the credit died in 2014. No repayment of the credit is required of the dec	nstructions see instruc	tions).	e filina
	a joint return for 2014 with the deceased taxpayer, see instructions. Otherwise, stop here.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	9
Part				
4	Enter the amount of the credit you claimed on Form 5405 for a prior year. See instructions if you filed a join	nt		Т
-	return for the year you claimed the credit or you checked the box on line 3f or 3g		138,563	
5	If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010, 2012, and 2013 returns. Otherwise, enter -0	,	135,452	
6	Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the	_	.00, .02	+
Ū	box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8		135,248	
7	Enter the gain on the disposition of your main home (from line 15 below)		14,892	
8	Amount of the credit to be repaid. See instructions	. 8	162,444	
_	Next: Enter the amount from line 8 on your 2014 Form 1040, line 60b, or Form 1040NR, line 59b.			
Part				
	Note: Complete this part only if your home was destroyed or you sold your home to someone who is sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for i lines 9, 10, and 12. But if you sold your home through condemnation, see chapter 1 in Pub. 544, S Assets, for information on what to enter on lines 9 and 10.	nformation ales and	n on what to en Other Dispositi	iter on
9 10	Selling price of home, insurance proceeds, or gross condemnation award		36,585	
	expenses in getting the condemnation award	10	28,104	
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	. 11	35,589	
12	Adjusted basis of home sold (see instructions)	. 12	34,606	
13	Enter the first-time homebuyer credit claimed on Form 5405 minus the amount of the credit you repai with your 2010, 2011, 2012, and 2013 tax returns		31,095	
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	. 14	35,602	
15	Subtract line 14 from line 11	. 15	36,304	
	• If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. Howeve check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the hom through condemnation or under threat of condemnation. Then complete Part II if you purchased the home in 2008 or you purchased the home after 2008 and the event occurred in 2012.	e e		
	• If line 15 is -0- or less, check the box on line 3b of Form 5405. However, if your home was destroye or you sold the home through condemnation or under threat of condemnation, check the box on line 3 instead. You do not have to repay the credit.			

Cat. No. 11880I

Department of the Treasury Internal Revenue Service

Name(s) shown on return

Repayment of the First-Time Homebuyer Credit

► Attach to Form 1040, Form 1040NR, or Form 1040X.

Information about Form 5405 and its separate instructions is at www.irs.gov/form5405.

OMB No. 1545-0074 Attachment

Sequence No. 58 Your social security number

	Total Forms Filed = 220,460					
Par	Disposition or Change in Use of Main Home for Which the Credit Was Claimed					
1	Enter the date you disposed of, or ceased using as your main home, the home for which you claimed credit (MM/DD/YYYY) (see instructions)	ed the				
2	If you meet the following conditions, check here					
_	I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an e community. I sold the home, or it ceased to be my main home, in connection with Government orders extended duty service. No repayment of the credit is required (see instructions). Stop here.		_	ence		
3						
a	Check the box below that applies to you. See the instructions for the definition of "related person." I sold (including through foreclosure) the home to a person who is not related to me and had a gain o III below). Go to Part II below.	n the s	sale (as figured i	n Part		
b	☐ I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured in Part III below). No repayment of the credit is required. Stop here.					
С	☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-s settlement). Go to Part II below.	pouse	as part of my d	ivorce		
d	I converted the entire home to a rental or business use OR I still own the home but no longer use it as below.	my ma	in home. Go to	Part II		
е	I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of	my ex-	-spouse is ►			
f g h	The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here. My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see inst My home was destroyed, condemned, or sold under threat of condemnation and I did not have a gain (see The taxpayer who claimed the credit died in 2014. No repayment of the credit is required of the decea a joint return for 2014 with the deceased taxpayer, see instructions. Otherwise, stop here.	instru	ctions).	e filing		
Part						
4	Enter the amount of the credit you claimed on Form 5405 for a prior year. See instructions if you filed a joint					
	return for the year you claimed the credit or you checked the box on line 3f or 3g	4	914,162			
5	If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010, 2011, 2012, and 2013 returns. Otherwise, enter -0	5	248,560			
6	Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8	6	665,601			
7	Enter the gain on the disposition of your main home (from line 15 below)	7	412,038			
8	Amount of the credit to be repaid. See instructions	8	133,377	<u> </u>		
) t	Next: Enter the amount from line 8 on your 2014 Form 1040, line 60b, or Form 1040NR, line 59b.					
Part	Note: Complete this part only if your home was destroyed or you sold your home to someone who is n sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for info	ormatic	n on what to en	ter on		
	lines 9, 10, and 12. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sale Assets, for information on what to enter on lines 9 and 10.			ons of		
9 10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or	9	7,528,783	-		
	expenses in getting the condemnation award	10	679,394			
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	6,849,389			
12 13	Adjusted basis of home sold (see instructions)	12	7,026,905 137,010			
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	6,889,896			
15	Subtract line 14 from line 11	15	-40.507			
	• If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. However , check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if you purchased the home in 2008 or you purchased the home after 2008 and the event occurred in 2012.					
	• If line 15 is -0- or less, check the box on line 3b of Form 5405. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 3g instead. You do not have to repay the credit.					

Form **5695**

Department of the Treasury Internal Revenue Service

Residential Energy Credits

► Information about Form 5695 and its separate instructions is at www.irs.gov/form5695.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2014

Attachment
Sequence No. 158

Name(s) shown on return

Your social security number

	Total Forms Filed = 2,842,889		
Par		is par	t.)
Note	Skip lines 1 through 11 if you only have a credit carryforward from 2013.		
1	Qualified solar electric property costs	1	197,209
2	Qualified solar water heating property costs	2	76,879
3	Qualified small wind energy property costs	3	19,132
4	Qualified geothermal heat pump property costs	4	60,954
5	Add lines 1 through 4	5	303,745
6 7a	Multiply line 5 by 30% (.30)	6	303,744
	main home located in the United States? (See instructions)	7a	☐ Yes ☐ No
	Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.		
b	Print the complete address of the main home where you installed the fuel cell property.		
	Number and street Unit No.		
	City, State, and ZIP code		
8	Qualified fuel cell property costs	-	
9	Multiply line 8 by 30% (.30)	_	
10	Kilowatt capacity of property on line 8 above ▶ x \$1,000		
11	Enter the smaller of line 9 or line 10	11	2,068
12	Credit carryforward from 2013. Enter the amount, if any, from your 2013 Form 5695, line 16	12	153,865
13	Add lines 6, 11, and 12	13	447,587
14	Credit Limit Worksheet (see instructions)	14	633,925
15	Residential energy efficient property credit. Enter the smaller of line 13 or line 14. Also include this amount on Form 1040, line 53, or Form 1040NR, line 50	15	401,923
16	Credit carryforward to 2015. If line 15 is less than line 13, subtract line 15 from line 13		
For Pa	perwork Reduction Act Notice, see your tax return instructions. Cat. No. 13540P		Form 5695 (2014)

5695

Department of the Treasury Internal Revenue Service

Residential Energy Credits

▶ Information about Form 5695 and its separate instructions is at www.irs.gov/form5695. ► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074 Attachment Sequence No. **158**

Name(s) shown on return

Your social security number Total Forms Filed = 2,842,889 Part I Residential Energy Efficient Property Credit (See instructions before completing this part.)

. Skip lines 1 through 11 if you only have a credit carryforward from 2013.			
Qualified solar electric property costs	1	2,465,732	
Qualified solar water heating property costs	2	276,235	
Qualified small wind energy property costs	3	39,618	
Qualified geothermal heat pump property costs	4	806,261	
Add lines 1 through 4	5	3,587,847	
Multiply line 5 by 30% (.30)	6	1,076,367	
Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions)	7a	☐ Yes ☐ I	No
Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.			
Print the complete address of the main home where you installed the fuel cell property.			
Number and street Unit No.			
City, State, and ZIP code			
Qualified fuel cell property costs			
Multiply line 8 by 30% (.30)			
Kilowatt capacity of property on line 8 above ▶ x \$1,000 10 379,747			
Enter the smaller of line 9 or line 10	11	4,357	
Credit carryforward from 2013. Enter the amount, if any, from your 2013 Form 5695, line 16	12	507,950	
Add lines 6, 11, and 12	13	1,588,674	
Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)	14	12,121,390	
Residential energy efficient property credit. Enter the smaller of line 13 or line 14. Also include this amount on Form 1040, line 53, or Form 1040NR, line 50	15	1,119,803	
Credit carryforward to 2015. If line 15 is less than line 13, subtract line 15 from line 13			
	Qualified solar electric property costs Qualified solar water heating property costs Qualified small wind energy property costs Qualified small wind energy property costs Add lines 1 through 4	Qualified solar electric property costs 1 Qualified small wind energy property costs 2 Qualified small wind energy property costs 3 Qualified geothermal heat pump property costs 4 Add lines 1 through 4 5 Multiply line 5 by 30% (.30) 6 Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) ▶ Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11. Print the complete address of the main home where you installed the fuel cell property. Number and street Unit No. City, State, and ZIP code Qualified fuel cell property costs 8 15,193 Multiply line 8 by 30% (.30) 9 4,558 Kilowatt capacity of property on line 8 above ▶ x \$1,000 10 379,747 Enter the smaller of line 9 or line 10 11 Credit carryforward from 2013. Enter the amount, if any, from your 2013 Form 5695, line 16 12 Add lines 6, 11, and 12 13 Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions) 13 Residential energy efficient property credit. Enter the smaller of line 13 or line 14. Also include this amount on Form 1040, line 53, or Form 1040NR, line 50 5 Credit carryforward to 2015. If line 15 is less than line 13, subtract 15	Qualified solar electric property costs 1 2,465,732 Qualified solar water heating property costs 2 276,235 Qualified small wind energy property costs 3 39,618 Qualified geothermal heat pump property costs 4 806,261 Add lines 1 through 4 5 3,587,847 Multiply line 5 by 30% (.30) 6 1,076,367 Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) ▶ 7a Yes ▼ Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11. Print the complete address of the main home where you installed the fuel cell property. Number and street Unit No. Unit No. Very City, State, and ZIP code Qualified fuel cell property costs 8 15,193 In 4,357 Kilowatt capacity of property on line 8 above ▶ x \$1,000 10 379,747 In 4,357 Enter the smaller of line 9 or line 10 11 4,357 Credit carryforward from 2013. Enter the amount, if any, from your 2013 Form 5695, line 16 12 507,950 Add lines 6, 11, and 12 13 1,588,674

Form 5695 (2014) Page **2**

Par	Nonbusiness Energy Property Credit			
17a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions)	17a	☐ Yes ☐ I	No
	Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.			
b	Print the complete address of the main home where you made the qualifying improvements.			
	Caution: You can only have one main home at a time.			
	Number and street Unit No.			
	City, State, and ZIP code			
С	Were any of these improvements related to the construction of this main home?	17c	Yes I	No
	Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.			
18	Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions)	18	542,651	
19	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).			
а	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC	19a	643,908	
b	Exterior doors that meet or exceed the Energy Star program requirements	19b	605,726	
С	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has			
	appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home	19c	208,043	
d	Exterior windows and skylights that meet or exceed the Energy Star			
	program requirements			
e	Maximum amount of cost on which the credit can be figured 19e	-		
f	If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, 2010, 2011, 2012, or 2013, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0			
~	Expense Worksheet (see instructions); otherwise enter -0	-		
g h	Enter the smaller of line 19d or line 19g	19h	704,961	
20	Add lines 19a, 19b, 19c, and 19h	20	1,635,734	
21	Multiply line 20 by 10% (.10)	21	1,635,734	
22	Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).			
а	Energy-efficient building property. Do not enter more than \$300	22a	425,855	
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150	22b	594,303	
С	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50	00-		
23	Add lines 22a through 22c	22c 23	115.928	
23 24	Add lines 21 and 23	24	993,606 2,358,779	
25	Maximum credit amount. (If you jointly occupied the home, see instructions)	25	2,350,779	
26	Enter the amount, if any, from line 18	26		
27	Subtract line 26 from line 25. If zero or less, stop; you cannot take the nonbusiness energy			
	property credit	27	2,489,276	
28	Enter the smaller of line 24 or line 27	28	2,352,336	
29	Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions)	29		
30	Nonbusiness energy property credit. Enter the smaller of line 28 or line 29. Also include this amount on Form 1040, line 53, or Form 1040NR, line 50	30	2,325,878	
_				

Form 5695 (2014) Page **2**

Par	Nonbusiness Energy Property Credit			
17a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions)	17a	☐ Yes ☐ I	No
	Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.			
b	Print the complete address of the main home where you made the qualifying improvements. Caution: You can only have one main home at a time.			
	Number and street Unit No.			
	City, State, and ZIP code			
С	Were any of these improvements related to the construction of this main home?	17c	Yes	No
	Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.			
18	Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions)	18	157,414	
19	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).			
а	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC	19a	1,272,157	
b	Exterior doors that meet or exceed the Energy Star program requirements	19b	884,001	
С	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home	19c	1,115,447	
d	Exterior windows and skylights that meet or exceed the Energy Star program requirements			
е	Maximum amount of cost on which the credit can be figured 19e			
f	If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, 2010, 2011, 2012, or 2013, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0			
g	Subtract line 19f from line 19e. If zero or less, enter -0			
h	Enter the smaller of line 19d or line 19g	19h	1,074,385	
20	Add lines 19a, 19b, 19c, and 19h	20	4,345,990	
21 22	Multiply line 20 by 10% (.10)	21	434,671	
а	Energy-efficient building property. Do not enter more than \$300	22a	125,731	
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150	22b	88,763	
С	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50	22c	5.751	
23	Add lines 22a through 22c	23	220,244	
24 25	Add lines 21 and 23	24 25	654,916	
26 26	Enter the amount, if any, from line 18	26		
27	Subtract line 26 from line 25. If zero or less, stop; you cannot take the nonbusiness energy property credit	27	1,145,079	
28	Enter the smaller of line 24 or line 27	28	531,826	
29	Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions)	29		
30	Nonbusiness energy property credit. Enter the smaller of line 28 or line 29. Also include this amount on Form 1040, line 53, or Form 1040NR, line 50	30	518,375	

5884

Department of the Treasury Internal Revenue Service

Work Opportunity Credit

► Attach to your tax return.
► Information about Form 5884 and its instructions is at www.irs.gov/form5884.

OMB No. 1545-0219

2014
Attachment
Sequence No. 77

Name(s) shown on return Identifying number Total Forms Filed = 27,403 Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group. a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$_____ × 25% (.25) 1a 1,240 **b** Qualified first-year wages of employees who worked 301 c Qualified second-year wages of employees certified as long-term family assistance recipients \$ _____ × 50% (.50) 1c 29 Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to 2 1.306 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and 26,143 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 27,403 4 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust 5 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on

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 has been extended to cover employees who began work in 2014. Do not report wages paid or incurred to employees who begin work after 2014 on Form 5884 unless the credit is extended.
- Empowerment zone designations have been extended to cover 2014. Wages paid or incurred for services performed after 2014 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.

Partnerships, S corporations, cooperatives, estates, and trusts must file this form to claim the credit. All other taxpayers are not required to complete or file this form if their only source for this credit is a partnership, S corporation, cooperative, estate, or trust. Instead, they can report this credit directly on Form 3800, General Business Credit.

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 either:

5884

Department of the Treasury Internal Revenue Service

Work Opportunity Credit

► Attach to your tax return.
► Information about Form 5884 and its instructions is at www.irs.gov/form5884.

OMB No. 1545-0219

2014
Attachment
Sequence No. 77

Name(s) shown on return Total Forms Filed = 27,403			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.				
а	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ × 25% (.25)	1a	1,635		
b	Qualified first-year wages of employees who worked for you at least 400 hours	1b	5,117		
С	Qualified second-year wages of employees certified as long-term family assistance recipients \$ × 50% (.50)	1c	148		
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	6,900		
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	210,017		
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 4b	4	216,917		
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 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 has been extended to cover employees who began work in 2014. Do not report wages paid or incurred to employees who begin work after 2014 on Form 5884 unless the credit is extended.
- Empowerment zone designations have been extended to cover 2014. Wages paid or incurred for services performed after 2014 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.

Partnerships, S corporations, cooperatives, estates, and trusts must file this form to claim the credit. All other taxpayers are not required to complete or file this form if their only source for this credit is a partnership, S corporation, cooperative, estate, or trust. Instead, they can report this credit directly on Form 3800, General Business Credit.

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 either:

6251

Alternative Minimum Tax—Individuals

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

▶ Information about Form 6251 and its separate instructions is at www.irs.gov/form6251. ► Attach to Form 1040 or Form 1040NR.

Attachment Sequence No.

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

Name	Total Forms Filed = 10,019,222	1001 000101	security number	
Pa	Alternative Minimum Taxable Income (See instructions for how to complete each	line.)		
	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherw enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount from Form 1040, line 38, and go to line 7.	ise,	10,015,764	
2	Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 104)			
	line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0- $$		521,445	
3	Taxes from Schedule A (Form 1040), line 9 $$		7,292,348	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this li		72,174	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27		2,050,326	
6	If Form 1040, line 38, is \$152,525 or less, enter -0 Otherwise, see instructions		2,268,901)
7	Tax refund from Form 1040, line 10 or line 21		2,918,473)
8	Investment interest expense (difference between regular tax and AMT)		204,128	
9	Depletion (difference between regular tax and AMT)		46,988	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount		247,042	
11	Alternative tax net operating loss deduction		141,644	
12	Interest from specified private activity bonds exempt from the regular tax		1,114,956	
13	Qualified small business stock (7% of gain excluded under section 1202)		15,794	
	Exercise of incentive stock options (excess of AMT income over regular tax income)		16,129	
	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)		209,695	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)		329	
17	Disposition of property (difference between AMT and regular tax gain or loss)		559,312	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)		1,581,705	
19	Passive activities (difference between AMT and regular tax income or loss)		1,474,384	
20	Loss limitations (difference between AMT and regular tax income or loss)		377,882	
21	Circulation costs (difference between regular tax and AMT)		1,405	
22	Long-term contracts (difference between AMT and regular tax income)		6,723	
23	Mining costs (difference between regular tax and AMT)		12,997	
24	Research and experimental costs (difference between regular tax and AMT)		41,929 (*	
25	Income from certain installment sales before January 1, 1987		<u> </u>)
26	Intangible drilling costs preference		4,020	
27	Other adjustments, including income-based related adjustments		190,961	
	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and 28 is more than \$242,450, see instructions.)		10,011,321	
	t II Alternative Minimum Tax (AMT)			
29	Exemption. (If you were under age 24 at the end of 2014, see instructions.)			
	IF your filing status is AND line 28 is not over THEN enter on line 29			
	Single or head of household \$117,300 \$52,800 Married filing jointly or qualifying widow(er) 156.500 82.100 72.828			
		. 00	9,096,994	
		29	9,090,994	
	If line 28 is over the amount shown above for your filing status, see instructions.			
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, and 35, and go to line 34	33, . 30	7,164,465	
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.	. 55		
	 If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured 	31	7,015,963	
	for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here. • All others: If line 30 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result.		, ,	
32	Alternative minimum tax foreign tax credit (see instructions)	. 32	2,509,086	
33	Tentative minimum tax. Subtract line 32 from line 31	. 33	6,958,970	
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result	any		
	foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line	,		
	refigure that tax without using Schedule J before completing this line (see instructions)		8,944,919	
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on Form 1040, line 45	. 35	4,276,627	

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

Cat. No. 13600G

Form **6251** (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

Alternative Minimum Tax—Individuals

OMB No. 1545-0074

▶ Information about Form 6251 and its separate instructions is at www.irs.gov/form6251. Department of the Treasury Internal Revenue Service (99) ► Attach to Form 1040 or Form 1040NR.

Attachment Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

1401110	Total Forms Filed = 10,019,222	7001 00010	in occurry mamber	
Pa	Alternative Minimum Taxable Income (See instructions for how to complete each	line.)		_
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherw enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount from Form 1040, line 38, and go to line 7.		2,370,992,604	
2	Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 10-			
	line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0		1,223,642	
3	Taxes from Schedule A (Form 1040), line 9		224,468,419	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this I		403,470	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27		36,149,581	
6	If Form 1040, line 38, is \$152,525 or less, enter -0 Otherwise, see instructions		32,997,042	
7	Tax refund from Form 1040, line 10 or line 21		11,404,784	
8	Investment interest expense (difference between regular tax and AMT)		-418,445	
9	Depletion (difference between regular tax and AMT)		361,903	—
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount		91,964,371	
11	Alternative tax net operating loss deduction		19,574,997	
12 13	Interest from specified private activity bonds exempt from the regular tax		,	—
14	Exercise of incentive stock options (excess of AMT income over regular tax income)		2,488,495	_
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)			
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)		-30,578	
17	Disposition of property (difference between AMT and regular tax gain or loss)		-3,037,633	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)		335,955	
19	Passive activities (difference between AMT and regular tax income or loss)		2,195,233	_
20	Loss limitations (difference between AMT and regular tax income or loss)		-174,285	_
21	Circulation costs (difference between regular tax and AMT)		22.487	_
22	Long-term contracts (difference between AMT and regular tax income)		-157,579	_
23	Mining costs (difference between regular tax and AMT)			
24	Research and experimental costs (difference between regular tax and AMT)		-221,759	
25	Income from certain installment sales before January 1, 1987	. 25	(*)
26	Intangible drilling costs preference	. 26	430,295	
27	Other adjustments, including income-based related adjustments	. 27	185,326	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and 28 is more than \$242,450, see instructions.)		2,667,435,414	
Pai	t II Alternative Minimum Tax (AMT)			
29	Exemption. (If you were under age 24 at the end of 2014, see instructions.)			
	IF your filing status is AND line 28 is not over THEN enter on line 29			
	Single or head of household \$117,300 \$52,800			
	Married filing jointly or qualifying widow(er) 156,500 82,100			
	Married filing separately	29	523,113,330	
	If line 28 is over the amount shown above for your filing status, see instructions.			
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31,		0.004.400.004	
31	and 35, and go to line 34	. 30	2,264,468,881	—
٥.	 If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends 			
	on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured	31	560,985,024	
	for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here.	. 01	000,000,024	_
	• All others: If line 30 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result.			
32	Alternative minimum tax foreign tax credit (see instructions)	. 32	18,073,057	
	Tentative minimum tax. Subtract line 32 from line 31			_
			342,337,127	
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line			
	refigure that tax without using Schedule J before completing this line (see instructions)		570.101.834	
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on Form 1040, line 45		070,101,007	

Form 6251 (2014) Page **2**

Part III Tax Computation Using Maximum Capital Gains Rates

ı aı	Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Work	ksheet	in the instructions.
36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31	36	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	4,788,945
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	481,598
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	4,787,894
40	Enter the smaller of line 36 or line 39	40	
41	Subtract line 40 from line 36	41	
42	If line 41 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result ▶	42	4,225,681
43	Enter:		
	• \$73,800 if married filing jointly or qualifying widow(er),		
	• \$36,900 if single or married filing separately, or	43	
	• \$49,400 if head of household.		
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0 If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	44	
45		45	
45 46	Enter the smaller of line 36 or line 37	46	
47	Enter the smaller of line 45 or line 46. This amount is taxed at 0%	47	
48	Subtract line 47 from line 46	48	
	Enter:	70	
0	• \$406,750 if single		
	• \$228,800 if married filing separately	49	
	• \$457,600 if married filing jointly or qualifying widow(er)		
	• \$432,200 if head of household		
50	Enter the amount from line 45	50	
-4	5		
31	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0 If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	51	
52	Add line 50 and line 51	52	
53	Subtract line 52 from line 49. If zero or less, enter -0	53	
54	Enter the smaller of line 48 or line 53	54	
55	Multiply line 54 by 15% (.15)	55	3,783,869
56	Add lines 47 and 54	56	
	If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.		
57	Subtract line 56 from line 46	57	
58	Multiply line 57 by 20% (.20)	58	691,042
	If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.		
59	Add lines 41, 56, and 57	59	
60	Subtract line 59 from line 36	60	
61	Multiply line 60 by 25% (.25)	61	375,995
62	Add lines 42, 55, 58, and 61	62	
	If line 36 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result	63	4,571,992
64 	Enter the smaller of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	64	2051

Form 6251 (2014) Page 2

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are red	quired to do so by line 31	or by the Foreign Earned Income	Tax Worksheet in the instructions
---------------------------------------	----------------------------	---------------------------------	-----------------------------------

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31	36		
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	613,596,495	
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	16,991,444	
	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	630,897,111	
40	Enter the smaller of line 36 or line 39	40		
41		41		
	If line 41 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result Enter:	42	349,800,314	
43				
	 \$73,800 if married filing jointly or qualifying widow(er), \$36,900 if single or married filing separately, or 	43		
	• \$49,400 if head of household.	43		
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0 If you			
	are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	44		
45	Subtract line 44 from line 43. If zero or less, enter -0	45		
46	Enter the smaller of line 36 or line 37	46		
47	Enter the smaller of line 45 or line 46. This amount is taxed at 0%	47		
48	Subtract line 47 from line 46	48		
49	Enter:			
	• \$406,750 if single			
	• \$228,800 if married filing separately	49		
	• \$457,600 if married filing jointly or qualifying widow(er)			
	• \$432,200 if head of household			
50	Enter the amount from line 45	50		
51	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0 If you are filing Form 2555 or Form 2555-EZ,	E4		
F 0	see instructions for the amount to enter	51		
53		52 53		
54	Enter the smaller of line 48 or line 53	54		
55	Multiply line 54 by 15% (.15)	55	23,339,127	
	Add lines 47 and 54	56	20,000,121	
	If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.			
57		57		
	Multiply line 57 by 20% (.20)	58	80,122,625	
	If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.			
59	Add lines 41, 56, and 57	59		
60		60		
61	Multiply line 60 by 25% (.25)	61	3,059,069	
62	Add lines 42, 55, 58, and 61	62		
	If line 36 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 36 by 26% (.26).			
	Otherwise, multiply line 36 by 28% (.28) and subtract \$3,650 (\$1,825 if married filling separately) from the result	63	511,618,426	
64	Enter the smaller of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	64		
	The this amount on line or. instead, enter it on line 4 of the worksheet in the instructions for line 31	04	 6251	(2014)

Form **6252**

Installment Sale Income

► Attach to your tax return.

Department of the Treasury Internal Revenue Service

Local Service

Local Service Service

Local Service Servi

OMB No. 1545-0228

2014

Attachment
Sequence No. 79

Name(s) shown on return

Total Forms Filed = 606,385 Identifying number Date acquired (mm/dd/yyyy) ▶ **b** Date sold (mm/dd/yyyy) ▶ 2a 3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4. 4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale ☐ Yes ☐ No Gross Profit and Contract Price. Complete this part for the year of sale only. Part I 116,193 Selling price including mortgages and other debts. Do not include interest, whether stated or unstated 6 Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions) 7 7 8 Cost or other basis of property sold 8 9 9 10 Adjusted basis. Subtract line 9 from line 8 10 Commissions and other expenses of sale 11 11 Income recapture from Form 4797, Part III (see instructions) . . . 12 106.863 13 13 14 Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions) 14 112,869 15 If the property described on line 1 above was your main home, enter the amount of your excluded 15 16 112,713 16 1.450 17 17 18 Contract price. Add line 7 and line 17 18 113,288 Installment Sale Income. Complete this part for the year of sale and any year you receive a payment or have Part II certain debts you must treat as a payment on installment obligations. Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after 19 19 If this is the year of sale, enter the amount from line 17. Otherwise, enter -0- 20 20 554,186 21 Payments received during year (see instructions). Do not include interest, whether stated or unstated 21 554,225 22 22 Payments received in prior years (see instructions). **Do not** include 23 interest, whether stated or unstated 23 541,440 24 24 4,009 25 Enter the part of line 24 that is ordinary income under the recapture rules (see instructions) . . . 25 539,195 Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions). . . 26 Related Party Installment Sale Income. Do not complete if you received the final payment this tax year. Part Ш 27 Name, address, and taxpayer identifying number of related party 28 29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies. The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) b ☐ The first disposition was a sale or exchange of stock to the issuing corporation. The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition. С d The second disposition occurred after the death of the original seller or buyer. ☐ It can be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either of the е dispositions. If this box is checked, attach an explanation (see instructions). Selling price of property sold by related party (see instructions) 30 30 31 31 * 32 32 * Total payments received by the end of your 2014 tax year (see instructions) 33 33 34 34 35 35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale 36 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) . . . 0 * 37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions). . .

Form **6252**

Installment Sale Income

► Attach to your tax return.

► Use a separate form for each sale or other disposition of property on the installment method.

Information about Form 6252 and its instructions is at www.irs.gov/form6252.

OMB No. 1545-0228

2014

Attachment
Sequence No. 79

Department of the Treasury
Internal Revenue Service

Name(s) shown on return Identifying number Total Forms Filed = 606,385 Description of property ► 1 Date acquired (mm/dd/yyyy) ▶ **b** Date sold (mm/dd/yyyy) ▶ 2a 3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale ☐ Yes ☐ No Part I **Gross Profit and Contract Price.** Complete this part for the year of sale only. Selling price including mortgages and other debts. Do not include interest, whether stated or unstated 68.578.055 6 Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions) 7 7 8 8 Cost or other basis of property sold 9 9 10 Adjusted basis. Subtract line 9 from line 8 10 11 Commissions and other expenses of sale 11 12 Income recapture from Form 4797, Part III (see instructions) . . . 18,909,609 13 13 Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions) 49,668,446 14 14 If the property described on line 1 above was your main home, enter the amount of your excluded 15 15 49,150,183 16 16 17 Subtract line 13 from line 6. If zero or less, enter -0- 17 97,507 18 Contract price. Add line 7 and line 17 18 67.694.546 Part II Installment Sale Income. Complete this part for the year of sale and any year you receive a payment or have certain debts you must treat as a payment on installment obligations. Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after 19 19 20 If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-....... 20 65.197.132 21 Payments received during year (see instructions). Do not include interest, whether stated or unstated 21 65,294,638 22 22 Payments received in prior years (see instructions). Do not include 23 interest, whether stated or unstated 23 24 39,930,857 24 1,199,118 25 Enter the part of line 24 that is ordinary income under the recapture rules (see instructions) . . . 25 Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions). 38,731,738 26 Related Party Installment Sale Income. Do not complete if you received the final payment this tax year. **Part** Ш Name, address, and taxpayer identifying number of related party 27 28 29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies. The second disposition was more than 2 years after the first disposition (other than dispositions of а marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) ☐ The first disposition was a sale or exchange of stock to the issuing corporation. b ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition. С The second disposition occurred after the death of the original seller or buyer. d ☐ It can be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either of the е dispositions. If this box is checked, attach an explanation (see instructions). Selling price of property sold by related party (see instructions) 30 30 31 31 * 32 32 Total payments received by the end of your 2014 tax year (see instructions) 33 33 34 34 35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale 35 0 36 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) . . . * 37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions). . . 37

* Data not shown because of the small number of sample returns on which they are based.

Department of the Treasury

Gains and Losses From Section 1256 **Contracts and Straddles**

OMB No. 1545-0644

▶ Information about Form 6781 and its instructions is at www.irs.gov/form6781. Attachment Sequence No. 82 ► Attach to your tax return. Internal Revenue Service Name(s) shown on tax return Identifying number Total Forms Filed = 499,436 Check all applicable boxes (see instructions). A Mixed straddle election C Mixed straddle account election **B** Straddle-by-straddle identification election **D** Net section 1256 contracts loss election Part I **Section 1256 Contracts Marked to Market** (b) (Loss) (c) Gain (a) Identification of account 1 2 Add the amounts on line 1 in columns (b) and (c) . . 497,438 3 Net gain or (loss). Combine line 2, columns (b) and (c) . 3 1,860 4 Form 1099-B adjustments. See instructions and attach statement 4 5 5 496.802 Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions. If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you did not check box D, enter -0- 6 1,972 7 496,420 Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on line 4 of Schedule D 472,346 Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on line 11 of Schedule 495.319 Gains and Losses From Straddles. Attach a separate statement listing each straddle and its components. Part II Section A-Losses From Straddles (f) Loss. (e) Cost or If column (e) (g) (h) Recognized loss. (b) Date (c) Date other basis is more than Unrecognized If column (f) is more (d) Gross entered (a) Description of property closed out than (g), enter plus (d), enter gain on into or sales price or sold difference. offsetting difference. expense of acquired sale Otherwise, positions Otherwise, enter -0enter -0-10 Enter the short-term portion of losses from line 10, column (h), here and include on line 4 of Schedule D or on 11a Form 8949 (see instructions) 11a 379 Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949 (see instructions) Section B—Gains From Straddles (f) Gain. If column (b) Date (c) Date (e) Cost or other entered (d) Gross (d) is more than (e), (a) Description of property closed out basis plus into or sales price enter difference. expense of sale or sold acquired Otherwise, enter -0-12 Enter the short-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on 13a Form 8949 (see instructions) 13a 683 Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949 (see instructions) 1,270 Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions) (e) Unrecognized gain. (b) Date (c) Fair market value on last If column (c) is more (d) Cost or other basis (a) Description of property than (d), enter difference. acquired business day of tax year as adjusted Otherwise, enter -0-14

Form **6781**

Gains and Losses From Section 1256 Contracts and Straddles

► Information about Form 6781 and its instructions is at www.irs.gov/form6781.

OMB No. 1545-0644

	Revenue Service		>	Attach to your	tax return.						equence No. 82	2
Name(s) shown on tax return Total Fo	rms Filed	I = 499,4	36							ing number	
Check	all applicable boxes (see instruc	_		straddle election		election	C D	=			t election acts loss elect	tion
Part	Section 1256 Contr	acts Mar	ked to M	larket								
	(a) Identificat	ion of acco	ount		(b) (L	.oss)		(c) Gair	า			
1												
2	Add the amounts on line 1 in co						_) _		-			!
3	Net gain or (loss). Combine line								3		5,922,263	<u> </u>
4	Form 1099-B adjustments. See								4		23,586	<u> </u>
5									5	3	,945,849	<u> </u>
	Note: If line 5 shows a net gai instructions.	n, skip line t	o ana enter	tne gain on line	7. Partnersr	iips ana s	S cor	porations, see	•			
6	If you have a net section 125	6 contracts	loss and a	shocked box D	above ento	r the am	ount	of loss to be				
•	carried back. Enter the loss as								6		151,616	
			,		,						131,010	
7	Combine lines 5 and 6								7	6	,097,465	
8	Short-term capital gain or (lo	ss). Multiply	v line 7 by 4		here and inc	 lude on li	ne 4	of Schedule D	_		,001,100	
	or on Form 8949 (see instruction								8	2	,438,989	
9	Long-term capital gain or (los	ss). Multiply	v line 7 by 6	60% (.60). Enter	here and inc	lude on I	line 1	1 of Schedule			,,	
	D or on Form 8949 (see instruc									3	,658,475	
Part	II Gains and Losses I	From Stra	addles. A	Attach a separa	ate stateme	nt listing	g eac	h straddle a	nd its	comp	onents.	
Secti	on A-Losses From Stra	ddles										
	(a) Description of property (b) Date entered into or cl		(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis is mor plus (d), e expense of sale Other ente		mn (e) (g) e than Unrecogni inter gain or ence. offsettin wise, position		n Ig	If	(h) Recognized los If column (f) is more than (g), enter difference. Otherwise, enter -0	
10												!
11a	Enter the short-term portion of Form 8949 (see instructions)	losses from	line 10, co	lumn (h), here ar	nd include of	n line 4 o	of Sch	nedule D or on	11:	a (33,959)
b	Enter the long-term portion of I Form 8949 (see instructions)		line 10, colu	umn (h), here and	d include on	line 11 o	of Sch	nedule D or on		ь (17,284)
Secti	on B—Gains From Strad									<u> </u>	17,204	
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price (e) Cost or other basis plus expense of sale						(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-		
12												
13a	Enter the short-term portion of Form 8949 (see instructions)	gains from	line 12, co	lumn (f), here an	d include or	line 4 of	f Sch	edule D or on	13	a ,	524,882	
b	Enter the long-term portion of Form 8949 (see instructions)	-		umn (f), here and		line 11 of	f Sch	edule D or on	13		335,881	
Part	III Unrecognized Gain	s From P	ositions	Held on Las	t Day of T	ax Yea	ar. N	Лето Entry (Only (
	(a) Description of property		(b) Da acquir		market value o		(d)	Cost or other ba as adjusted	asis	If o	Inrecognized goolumn (c) is mo (d), enter differe herwise, enter	re ence.
14												

Form **8285**(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

► Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.

► Information about Form 8283 and its separate instructions is at www.irs.gov/form8283.

Name(s) shown on your income tax return

Attachment Sequence No. **155**

OMB No. 1545-0908

Identifying number

	Total Forms Filed = 8,001,429	
Note.	Figure the amount of your contribution deduction before completing this form. See your tax return instruction	วทร

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities even if the deduction is more than \$5,000 (see instructions).

Part	Informa	ation on Dona	ted Prop	erty—If you	need more space	e, attach a	statemen	t.			
1	(a) Name and address of the donee organization			check the box	property is a vehicle (see x. Also enter the vehicle ic unless Form 1098-C is at	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)					
Α											
В											
С											
D											
E											
lote.	If the amount y	ou claimed as a	deduction	for an item is	s \$500 or less, you	do not have	to comple	te columns (e), (f), an	d (g).		
	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)		v acquired donor	(g) Donor's cost or adjusted basis		market value nstructions)	(i) Method used to the fair market			
A					4,744,043	7,924	,862				
B C											
D											
Е											
Part 2a	entire ir contribu	nterest in a pro ution listed in Pa	perty list art I; also	ed in Part attach the r		3a throut t (see inst	gh 3c if on the ructions).	2e if you gave les			
Za					eparate statement.	iess iliali a	ii enine mit				
b				=	listed in Part I: (1) (2)	For this t	tax year orior tax ye	▶			
С	from the done	dress of each or ee organization a e organization (donee	bove):	to which an	y such contribution	was made	e in a prior	year (complete only	if diffe	rent	
	Address (number,	street, and room or s	uite no.)								
	City or town, state	e, and ZIP code									
d e											
3a	Is there a resproperty?	striction, either t		-		right to u	se or dispo	ose of the donated	Yes	No	
b	organization in the property, i designate the	n cooperative fur ncluding the righ person having so	ndraising) t t to vote d uch income	he right to the onated secure, possession	ne income from the rities, to acquire the n, or right to acquire	donated property b	roperty or to by purchase	ting with the donee o the possession of or otherwise, or to			
С	Is there a resti	riction limiting the	e donated	property for	a particular use?						

Form **8283**(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Name(s) shown on your income tax return

Noncash Charitable Contributions

► Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.

▶ Information about Form 8283 and its separate instructions is at www.irs.gov/form8283.

Attachment Seguence No. **155**

OMB No. 1545-0908

Identifying number

Total Forms Filed = 8,001,429

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities—List in this section only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded

	securit	ties even if the c	deduction	is more that	an \$5,000 (see ir	nstru	uctions).			·	•	
Par	t I Inform	ation on Donat	ed Prope	erty—If you	need more spa	ce,	attach a	stateme	ent.			
1		me and address of the onee organization	,	(b) If donated check the bo number (
Α												
В												
С												
D												
E												
Note	If the amount v	ou claimed as a	deduction	l for an item i	s \$500 or less, you	ı do	not have	to comr	lete	columns (e) (f) an	d (a)	
11010	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) Hov	v acquired donor	(g) Donor's cost or adjusted basis		(h) Fair	ve to complete columns (e), (f), ar air market value (i) Method used to the fair market				ne
					41,840,984		49,197	632				
В					71,040,304		40,107	,002				
С												
D												
_ <u>E</u>												
Par	entire ii contribi	nterest in a pro ution listed in Pa	perty list art I; also	ed in Part attach the i	I. Complete line required statement	es 3 ent (a throu see inst	gh 3c if).	e if you gave les		
2a					for which you gav eparate statement		ss man a	n entire ir	iter	est 🚩		
b	Total amount	claimed as a ded	uction for	the property	listed in Part I: (1		For this t	•		-		
					(2	2)	For any p	orior tax y	/ear	rs >		
С	from the done	Idress of each org ee organization a le organization (donee)	bove):	to which ar	y such contribution	on w	as made	e in a prid	or y	ear (complete only	if diffe	rent
	Address (number	, street, and room or si	uite no.)									
	City or town, state	e, and ZIP code										
d	For tangible p	property, enter the	place wh	ere the prop	erty is located or	kept	.					
е					ion, having actual			of the pro	ope	rty ▶		
								.,		6.11		
3a					nt, on the donee'		-		-	se of the donated	Yes	No
b										ng with the donee the possession of		
	•	· ·	•	_			•			or otherwise, or to		
					n, or right to acqui							
С	Is there a rest	riction limiting the	donated	property for	a particular use?							

	m 8283 (Rev. 12-2014) ne(s) shown on your inco	ome tax return				Page 2
	similar iter traded sec similar iter	Property Over \$5,000 (Excerns) for which you claimed curities reported in Section ms. An appraisal is generally	a deduction of more A). Provide a separa required for propert	than \$5,000 per item te form for each prop ty listed in Section B.	or group (exceperty donated unle See instructions.	ot contributions of publicly ess it is part of a group of
		nation on Donated Prop		leted by the taxpaye	er and/or the ap	praiser.
4	a Art* (contrib	enservation Contribution e	rrty donated: Art* (contribution Other Real Estate Securities	· ·	g Collectibles h Intellectual i Vehicles	• —
othe	er similar objects. ollectibles include coins,	Iptures, watercolors, prints, drawin stamps, books, gems, jewelry, spo rou must attach a qualified app	rts memorabilia, dolls, etc.	., but not art as defined abov		cripts, historical memorabilia, and
5		of donated property (if you need attach a separate statement)		erty was donated, give a brie ondition of the property at th		rall (c) Appraised fair market value
A B						129,318
С						
D					1	
	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed a deduction	e instructions (i) Date of contribution
A			110,636	2,076	100,093	
B						
D						
Pa		yer (Donor) Statement-		luded in Part I abov	e that the appra	aisal identifies as having
		e of \$500 or less. See ins				
		ring item(s) included in Part I a ying letter from Part I and des		,	elief an appraised	value of not more than \$500
Sigi	nature of taxpayer (de	onor) ►			Date ►	
Pa	art III Declar	ration of Appraiser				
mar app	ried to any person who raisals during my tax ye	•	ersons. And, if regularly us	sed by the donor, donee, or	party to the transaction	on, I performed the majority of my
value value unde	ed. I certify that the appra e as described in the qua erstand that I may be subje	ppraisals on a regular basis; and that b isal fees were not based on a percent lified appraisal or this Form 8283 may ect to a penalty under section 6695A if nisstatement results from my appraisal	age of the appraised propert subject me to the penalty u I know, or reasonably should	ty value. Furthermore, I unders under section 6701(a) (aiding a d know, that my appraisal is to	tand that a false or fraund abetting the understable used in connection v	dulent overstatement of the property atement of tax liability). In addition, I with a return or claim for refund and a
Sig	gn					
He			Title ►		Date ►	
	iness address (including	,				Identifying number
City	or town, state, and ZIP	code				
Pa	art IV Donee	• Acknowledgment – To	be completed by t	the charitable organ	ization.	
	· ·	tion acknowledges that it is a q ve on the following date ►	ualified organization un	der section 170(c) and th	nat it received the d	onated property as described
		zation affirms that in the event years after the date of receipt,		•		
	ŭ	nent does not represent agreem		iir market value.		
	es the organization in ne of charitable organiza	tend to use the property for an ation (donee)	unrelated use?	Employer identification r		► ∐ Yes ☐ No
Add	lress (number, street, an	d room or suite no.)		City or town, state, and ZI	P code	
Auth	norized signature			Title	Di	ate

Form	8283 (Rev. 12	2014)								Page 2
Name	e(s) shown on y	our inc	come tax return						Ide	entifying number
Sec	simi trad	lar ite ed se	Property Over \$5,000 (Exceeds) for which you claimed accurities reported in Section area. An appraisal is generally	a deduction of mo A). Provide a sepa	re th arate	nan \$5,000 per i form for each p	tem rope	or group (excerty donated u	ept co nless i	ntributions of publicly
Pa			nation on Donated Prop							ser.
4	a	contrib	that describes the type of propoution of \$20,000 or more) onservation Contribution	erty donated: d		less than \$20,000)		g		j 🗌 Other perty
other	similar objects		ulptures, watercolors, prints, drawings, stamps, books, gems, jewelry, sp						uscripts,	, historical memorabilia, and
Note 5	(a) Des	ription	you must attach a qualified app of donated property (if you need , attach a separate statement)	(b) If tangible pr	operty	instructions. / was donated, give a ition of the property a			verall	(c) Appraised fair market value
Α										30,482,667
В										
C										
	(d) Date acq		(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g)) For bargain sales, e amount received	nter	(h) Amount claime		tructions (i) Date of contribution
Α				7,124,038		1,157,057		6,243,291		
B									+	
D									+	
$\overline{}$	rt II T	ахра	yer (Donor) Statement	List each item in	nclud	ded in Part I ab	oove	that the app	raisal	identifies as having
	clare that the	follov	e of \$500 or less. See ins wing item(s) included in Part I fying letter from Part I and de	above has to the bes				elief an appraise	d value	e of not more than \$500
Sign	ature of taxp	ayer (c	donor) ►					Date	>	
Pa	rt III 🗀	ecla	ration of Appraiser							
marri appra	ed to any pers aisals during m	on who	donor, the donee, a party to the tra b is related to any of the foregoing pear for other persons.	persons. And, if regularly	used	by the donor, done	, or p	party to the transac	ction, I p	performed the majority of my
value value under	d. I certify that t as described in stand that I may antial or gross v	ne appr the qua be sub	appraisals on a regular basis; and that aisal fees were not based on a percer allified appraisal or this Form 8283 ma ject to a penalty under section 6695A misstatement results from my appraisa	stage of the appraised prop y subject me to the penalt if I know, or reasonably sho	perty va ty unde puld kn	alue. Furthermore, I un er section 6701(a) (aidi low, that my appraisal	derstang and is to b	and that a false or food abetting the under the used in connection	raudulent rstateme n with a i	overstatement of the property nt of tax liability). In addition, I return or claim for refund and a
Her	e Signatur	e ►		Title ▶	>			Date	>	
Busin	ness address (i	ncludin	g room or suite no.)						Ident	tifying number
City	or town, state,	and ZIF	P code							
This in Se	charitable or ection B, Part	ganiza I, abc	e Acknowledgment — To ation acknowledges that it is a co ove on the following date ▶	qualified organization	under	r section 170(c) an	d tha	at it received the		
porti form	on thereof) w . This acknow	ithin 3 vledgr	aization affirms that in the even by ears after the date of receipt ment does not represent agreer	, it will file Form 8282 ment with the claimed	2, Do	nee Information R				the donor a copy of that
	s the organizate of charitable		ntend to use the property for an action (donee)	unrelated use? .	 E		on n	umber	. •	Yes No
Addre	ess (number, s	reet, a	nd room or suite no.)		С	City or town, state, an	d ZIF	o code		
Autho	orized signatur)			Ti	ïtle			Date	

Form **8396**

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies)

OMB No. 1545-0074

Attachment Sequence No. **138**

Your social security number

Department of the Treasury Internal Revenue Service (99)

► Information about Form 8396 and its instructions is at www.irs.gov/form8396.

Attach to Form 1040 or 1040NR.

Name(s) shown on your tax return

Part I Current Year Mortgage Interest Credit

Total Forms Filed = 70,971

Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return.

Name of Issuer of Mortgage Credit Certificate

Mortgage Credit Certificate Number

Issue Date

Before you begin Part I, figure the amounts of any of the following credits you are claiming: Credit for the elderly or the disabled, alternative motor vehicle credit, and qualified plug-in electric drive motor vehicle credit.

2	Enter the certificate credit rate shown on your mortgage credit certificate. Do not enter the interest rate on your home mortgage	2		<u>%</u>
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.	3	66,914	
4	Enter any 2011 credit carryforward from line 16 of your 2013 Form 8396	4	*	
5	Enter any 2012 credit carryforward from line 14 of your 2013 Form 8396	5	*	
6	Enter any 2013 credit carryforward from line 17 of your 2013 Form 8396	6	15,136	
7	Add lines 3 through 6	7	70,971	
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	63,308	
9	Current year mortgage interest credit. Enter the smaller of line 7 or line 8. Also include this amount in the total on Form 1040, line 54, or Form 1040NR, line 51. Check box c on that line and enter "8396" in the space next to that box	9	63,308	
Part		n line	7.)	
10	Add lines 3 and 4	10		
11	Enter the amount from line 7	11		
12	Enter the larger of line 9 or line 10	12		
13	Subtract line 12 from line 11	13		
14	2013 credit carryforward to 2015. Enter the smaller of line 6 or line 13	14		
15	Subtract line 14 from line 13	15		
16	2012 credit carryforward to 2015. Enter the smaller of line 5 or line 15	16		
17	2014 credit carryforward to 2015. Subtract line 9 from line 3. If zero or less, enter -0	17		
For Pa	aperwork Reduction Act Notice, see your tax return instructions. Cat. No. 62502X		Form 8396	(2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **8396**

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies) ▶ Information about Form 8396 and its instructions is at www.irs.gov/form8396. OMB No. 1545-0074

Attachment Sequence No. 138

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040 or 1040NR. Name(s) shown on your tax return

Your social security number

	Total Forms Filed = 70,971			
Enter th	ne address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on you	r tax reti	urn.	
Name o	of Issuer of Mortgage Credit Certificate Mortgage Credit Certificate Number	Issue Date		
	re you begin Part I, figure the amounts of any of the following credits you are claiming: Credit for the ative motor vehicle credit, and qualified plug-in electric drive motor vehicle credit.	ne elde	erly or the disabled	d,
Par	t I Current Year Mortgage Interest Credit			
1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2	Enter the certificate credit rate shown on your mortgage credit certificate. Do not enter the interest rate on your home mortgage	2		<u>%</u>
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040)	3	105,362	
4	by the amount on line 3. Enter any 2011 credit carryforward from line 16 of your 2013 Form 8396	4	*	
5	Enter any 2012 credit carryforward from line 14 of your 2013 Form 8396	5	*	
6	Enter any 2013 credit carryforward from line 17 of your 2013 Form 8396	6	87,939	
7	Add lines 3 through 6	7	235,607	
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	353,204	
9	Current year mortgage interest credit. Enter the smaller of line 7 or line 8. Also include this amount in the total on Form 1040, line 54, or Form 1040NR, line 51. Check box c on that line and enter "8396" in the space next to that box	9	87,280	
Part	Mortgage Interest Credit Carryforward to 2015. (Complete only if line 9 is less that	an line	7.)	
10	Add lines 3 and 4	10		
11	Enter the amount from line 7	11		
12	Enter the larger of line 9 or line 10	12		
13	Subtract line 12 from line 11	13		
14	2013 credit carryforward to 2015. Enter the smaller of line 6 or line 13	14		
15	Subtract line 14 from line 13	15		
16	2012 credit carryforward to 2015. Enter the smaller of line 5 or line 15	16		
17	2014 credit carryforward to 2015. Subtract line 9 from line 3. If zero or less, enter -0	17		

Department of the Treasury Internal Revenue Service (99)

Passive Activity Loss Limitations

► See separate instructions.

► Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at www.irs.gov/form8582. Identifying number

OMB No. 1545-1008 Sequence No. 88

Form **8582** (2014)

Cat. No. 63704F

Name(s) shown on return

Part I

Total Forms Filed = 7,398,225 2014 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see

Speci	al Allowance for Rental Real Estate Activities in the instructions.)						
1a	Activities with net income (enter the amount from Worksheet 1,						
	column (a))	1a	2,184,473				
b	Activities with net loss (enter the amount from Worksheet 1, column		,				
	(b))	1b	3,401,743)			
С	Prior years unallowed losses (enter the amount from Worksheet 1,		,				
	column (c))	1c	1,597,224)			
	Combine lines 1a, 1b, and 1c				1d	4,616,052	
_	nercial Revitalization Deductions From Rental Real Estate Activitie	1 1	(05	1 1			
2a	Commercial revitalization deductions from Worksheet 2, column (a) .	2a	(95	 			
b	Prior year unallowed commercial revitalization deductions from	2b	(.	١ ,			
•	Worksheet 2, column (b)		(2c	(440	
	Add lines 2a and 2b	• •			20	(148	
	Activities with net income (enter the amount from Worksheet 3,			1			
Ja	column (a))	3a	2,474,284				
h	Activities with net loss (enter the amount from Worksheet 3, column		2,474,204		1		
b	(b))	3b	(1,885,963)			
С	Prior years unallowed losses (enter the amount from Worksheet 3,		1,000,000		•		
·	column (c))	3с	⁽ 1,422,994)			
d	Combine lines 3a, 3b, and 3c				3d	3,737,434	
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here						
•	your return; all losses are allowed, including any prior year unallowed						
	2b, or 3c. Report the losses on the forms and schedules normally use				4	7,389,606	
	If line 4 is a loss and: • Line 1d is a loss, go to Part II.						
	 Line 2c is a loss (and line 1d is zero or more 						
	 Line 3d is a loss (and lines 1d and 2c are z 					-	
	on: If your filing status is married filing separately and you lived with y	our sp	ouse at any tim	e durin	g the	year, do not con	mplete
	or Part III. Instead, go to line 15.			_			
Part							
	Note: Enter all numbers in Part II as positive amounts. See instru	ictions	tor an example.	•	_		
5	Enter the smaller of the loss on line 1d or the loss on line 4				5	2,934,591	
6	Enter \$150,000. If married filing separately, see instructions	6	2.917.035				
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	3,075,125		1		
	Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.						
8	Subtract line 7 from line 6	8	4 000 004				
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing		1.693.391 ately see instruct	ions	9	1.693.391	
10	Enter the smaller of line 5 or line 9	•	•		10	1,693,391 1,692,196	+
	If line 2c is a loss, go to Part III. Otherwise, go to line 15.					1,002,100	
Part		uction	s From Renta	ıl Real	Esta	te Activities	
	Note: Enter all numbers in Part III as positive amounts. See the						
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing	separ	ately, see instruc	ctions	11	69	
12	Enter the loss from line 4	•	•		12		
13	Reduce line 12 by the amount on line 10				13	76	
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or	r line 1	3		14	69	
Part	IV Total Losses Allowed						
15	Add the income, if any, on lines 1a and 3a and enter the total				15	1,203,751	
16	Total losses allowed from all passive activities for 2014. Add	lines	10, 14, and 15	. See			
	instructions to find out how to report the losses on your tay return				16	2 020 422	-1

For Paperwork Reduction Act Notice, see instructions.

Department of the Treasury Internal Revenue Service (99)

Passive Activity Loss Limitations See separate instructions.

► Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at www.irs.gov/form8582. Identifying number

OMB No. 1545-1008 Attachment Sequence No. 88

Name(s) shown on return

	Total Forms Filed = 7,398,225					
Part	2014 Passive Activity Loss					
	Caution: Complete Worksheets 1, 2, and 3 before completing Pa	art I.				
Renta	al Real Estate Activities With Active Participation (For the definition	of act	ive participation, se	ee		
	al Allowance for Rental Real Estate Activities in the instructions.)					
1a	Activities with net income (enter the amount from Worksheet 1,					
	column (a))	1a	66,971,366			
b	Activities with net loss (enter the amount from Worksheet 1, column					
	(b))	1b	43,003,360)		
С	Prior years unallowed losses (enter the amount from Worksheet 1,					
	column (c))	1c)		
	Combine lines 1a, 1b, and 1c			1d	-56,577,696	
	mercial Revitalization Deductions From Rental Real Estate Activitie	1 1.				
2a	Commercial revitalization deductions from Worksheet 2, column (a) .	2a	1,449)		
b	Prior year unallowed commercial revitalization deductions from		,			
	Worksheet 2, column (b)	2b	*			١ ,
	Add lines 2a and 2b		<u></u>	2c	(13,296)
	her Passive Activities	1 1	1			
За	Activities with net income (enter the amount from Worksheet 3,	20	444.007.004			
h	column (a))	3a	144,837,061			
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	44.111.919			
•	Prior years unallowed losses (enter the amount from Worksheet 3,		44,111,919			
С	column (c))	3c	83,834,027)		
d	Combine lines 3a, 3b, and 3c			3d	16.891.114	
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here				10,001,114	
7	your return; all losses are allowed, including any prior year unallowed					
	2b, or 3c. Report the losses on the forms and schedules normally use				-39,699,878	
	If line 4 is a loss and: • Line 1d is a loss, go to Part II.					
	 Line 2c is a loss (and line 1d is zero or mor 	e), skip	Part II and go to P	art III.		
	 Line 3d is a loss (and lines 1d and 2c are zero) 	ero or	more), skip Parts II	and III ar	nd go to line 15.	
	on: If your filing status is married filing separately and you lived with y	our sp	ouse at any time du	uring the	year, do not con	nplete
	or Part III. Instead, go to line 15.					
Part						
	Note: Enter all numbers in Part II as positive amounts. See instru	ictions	for an example.		404 070 070	
5	Enter the smaller of the loss on line 1d or the loss on line 4			5	104,976,673	
6	Enter \$150,000. If married filing separately, see instructions	6	436,664,414			
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	731,478,878			
	Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.					
8		8	400 004 045			
9	Subtract line 7 from line 6	$\overline{}$	102,891,815	9	24 700 050	
10	Enter the smaller of line 5 or line 9	•	•	10	31,769,258 14,726,266	
	If line 2c is a loss, go to Part III. Otherwise, go to line 15.				14,720,200	
Part		ıction	s From Rental Re	eal Esta	te Activities	
	Note: Enter all numbers in Part III as positive amounts. See the e					
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing				1,718	
12	Enter the loss from line 4	•			.,. 10	
13	Reduce line 12 by the amount on line 10				43,406	
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or				869	
Part	IV Total Losses Allowed					
15	Add the income, if any, on lines 1a and 3a and enter the total			15	24,857,465	
16	Total losses allowed from all passive activities for 2014. Add					
	instructions to find out how to report the losses on your tax return			16	67,255,940	

* Data not shown because of the small number of sample returns on which they are based.

Form **8586**(Rev. August 2014)
Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

► Attach to your tax return.
► Information about Form 8586 is available at www.irs.gov/form8586.

OMB No. 1545-0984

Attachment Sequence No. **36a**

Identifying number

Name(s) shown on return

Total Forms Filed = 17.775

	13.175		
Part	Buildings Placed in Service Before 2008		
1	Number of Forms 8609-A attached for buildings placed in service before 2008		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? Yes No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) (ii) (iv)		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	536
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	11,629
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1d, column (c)	5	12,162
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c)	7	
Part	column (c)		
8	Number of Forms 8609-A attached for buildings placed in service after 2007		
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? Yes No If "Yes," enter the building		
	identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) (ii) (iii) (iv)		
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	0
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts	11	847
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d, column (c)	12	847
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13	
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c)	14	
For Pa	perwork Reduction Act Notice, see General Instructions. Cat. No. 63987		Form 8586 (Rev. 8-2014)

Form **8586**(Rev. August 2014)

Low-Income Housing Credit

OMB No. 1545-0984

(Rev. August 2014) Department of the Treasury Internal Revenue Service (99)

► Attach to your tax return.

► Information about Form 8586 is available at www.irs.gov/form8586.

Attachment Sequence No. **36a**

Form **8586** (Rev. 8-2014)

Identifying number Name(s) shown on return **Total Forms Filed = 17,775** Part I Buildings Placed in Service Before 2008 Number of Forms 8609-A attached for buildings placed in service before Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year?

Yes

No

If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. 3 Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 1,636 Low-income housing credit for buildings placed in service before 2008 from partnerships, S 29,516 Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 5 31,152 Amount allocated to beneficiaries of the estate or trust (see instructions) 6 Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, Part II Buildings Placed in Service After 2007 Number of Forms 8609-A attached for buildings placed in service after Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since 9 identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (iii) 10 Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 0 10 11 Low-income housing credit for buildings placed in service after 2007 from partnerships, 4,080 11 12 Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on 4,080 12 13 Amount allocated to beneficiaries of the estate or trust (see instructions) 13 14 Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line

Cat. No. 639871

For Paperwork Reduction Act Notice, see General Instructions.

Department of the Treasury

Nondeductible IRAs

▶ Information about Form 8606 and its separate instructions is at www.irs.gov/form8606.

OMB No. 1545-0074

► Attach to Form 1040, Form 1040A, or Form 1040NR. Internal Revenue Service (99) Name. If married, file a separate form for each spouse required to file Form 8606. See instructions. Your social security number

Attachment Sequence No. 48

	Total Forms Filed = 2	2,309,701							
	1	Home address (number and street, or P.O. box	x if mail is not deli	livered	d to your home)			Apt. no.	
	Your Address Only								
	Are Filing This	City, town or post office, state, and ZIP code.	If you have a fore	eign ad	ddress, also complete	the spac	es below	'.	
	by Itself and Not	<i>f</i>							
With \	Your Tax Return	Foreign country name	Foreign provi	ince/s	state/county	Fo	reign po	ostal code	
	/								
Part		Contributions to Traditional IRAs a		ions	From Tradition	al, SE	P, and	SIMPLE II	RAs
	•	t only if one or more of the following ap							
		eductible contributions to a traditional							
	traditional IRA in distribution to fu	utions from a traditional, SEP, or SIMPl n 2014 or an earlier year. For this purpo und an HSA, conversion, recharacteriza	ose, a distribut ation, or return	tion n of o	does not include a certain contribution	a rollo ns.	ver, one	e-time	
		eart, but not all, of your traditional, SEP ized) and you made nondeductible cor							tion
1	-	le contributions to traditional IRAs for		_					
	=	hrough April 15, 2015 (see instructions)						695,991	
2	,	traditional IRAs (see instructions)						946,004	
3		No.				. 3	3 1,	,347,492	
	In 2014, did you take a distri from traditional, SEP, or SIM				e rest of Part I.	+.			
	or make a Roth IRA convers	´ 1	•	S LITE	rest of raft i.				
4		included on line 1 that were made from J		5 thr	rough April 15, 2016	5 4		14,775	
5	Subtract line 4 from line		andary 1, 2015	J, IIII	ough April 15, 2010	. 5	_	,343,299	
6		your traditional, SEP, and SIMPLE IF	 3Δs as of	٠ ا			, ·	,545,255	
U		s any outstanding rollovers (see instruction		6	344,285				
7	· · · · · · · · · · · · · · · · · · ·	s from traditional, SEP, and SIMPLE			•				
-		ollovers, a one-time distribution to fund							
		oth IRA, certain returned contribu							
	recharacterizations of tra	raditional IRA contributions (see instruc	tions) .	7	397,697				
8	Enter the net amount yo	ou converted from traditional, SEP, and	d SIMPLE						
		014. Do not include amounts converted							
		e instructions). Also enter this amount or		8	45,916				
9	Add lines 6, 7, and 8 .								
10		Enter the result as a decimal rounded			V				
	•	1.000 or more, enter "1.000"		10	× .	-			
11		0. This is the nontaxable portion of th		11	38,919				
10		RAs. Also enter this amount on line 17		• •	30,919	-			
12		e 10. This is the nontaxable portion d not convert to a Roth IRA	•	12	372,137				
13	=	is is the nontaxable portion of all your				. 1:	3 4	170,646	
14		e 3. This is your total basis in traditio					_	,260,579	
15		ract line 12 from line 7. If more than ze			_		'	,_00,010	
		140A, line 11b; or Form 1040NR, line 16					5 3	388,674	
		ject to an additional 10% tax on the a							
	age 59½ at the time of the	the distribution (see instructions).							
		-							

Department of the Treasury

13

14

15

Nondeductible IRAs

▶ Information about Form 8606 and its separate instructions is at www.irs.gov/form8606. ► Attach to Form 1040, Form 1040A, or Form 1040NR.

OMB No. 1545-0074 Attachment Sequence No. **48**

Internal Revenue Service (99) Name. If married, file a separate form for each spouse required to file Form 8606. See instructions. Your social security number Total Forms Filed = 2,309,701 Home address (number and street, or P.O. box if mail is not delivered to your home) Apt. no. Fill in Your Address Only If You Are Filing This City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. Form by Itself and Not With Your Tax Return Foreign country name Foreign province/state/county Foreign postal code Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs Complete this part only if one or more of the following apply. • You made nondeductible contributions to a traditional IRA for 2014. You took distributions from a traditional, SEP, or SIMPLE IRA in 2014 and you made nondeductible contributions to a traditional IRA in 2014 or an earlier year. For this purpose, a distribution does not include a rollover, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions. You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2014 (excluding any portion) you recharacterized) and you made nondeductible contributions to a traditional IRA in 2014 or an earlier year. Enter your nondeductible contributions to traditional IRAs for 2014, including those made for 2014 from January 1, 2015, through April 15, 2015 (see instructions) 4,104,596 2 2 26,720,108 Add lines 1 and 2 3 30,824,704 In 2014, did you take a distribution No -Enter the amount from line 3 on line 14. from traditional, SEP, or SIMPLE IRAs, Do not complete the rest of Part I. or make a Roth IRA conversion? _ Yes ___ Go to line 4. Enter those contributions included on line 1 that were made from January 1, 2015, through April 15, 2015 94,154 4 5 5 30,730,550 Enter the value of all your traditional, SEP, and SIMPLE IRAs as of 6 157,309,723 December 31, 2014, plus any outstanding rollovers (see instructions) . . . Enter your distributions from traditional, SEP, and SIMPLE IRAs in 7 2014. Do not include rollovers, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions) 9,947,350 Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2014. Do not include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16. 885,728 Add lines 6, 7, and 8 9 | 168,142,800 9 10 Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000" 10 Multiply line 8 by line 10. This is the nontaxable portion of the amount 11 you converted to Roth IRAs. Also enter this amount on line 17 . . . 301.536 Multiply line 7 by line 10. This is the nontaxable portion of your 12

age 59½ at the time of the distribution (see instructions).

distributions that you did not convert to a Roth IRA

Add lines 11 and 12. This is the nontaxable portion of all your distributions

Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2014 and earlier years

Taxable amount. Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b

Note. You may be subject to an additional 10% tax on the amount on line 15 if you were under

13

14

15

920,339

1,794,841

29,029,863

9,350,525

Form 8606 (2014)

2014 Line Item Estimates—All figures are estimates based on samples. Number of returns filed for selected lines

Part	1	014 Conv	ersions From Traditi	ional, SEP, or SIMPLE IR <i>i</i>	As to Roth IRAs				
		•	is part if you converted you recharacterized).	part or all of your traditional,	SEP, and SIMPLE IRAs to a	Roth IR	A in 2014 (exc	luding	
16	conver	ted from tr	aditional, SEP, and SIM	ount from line 8. Otherwise, PLE IRAs to Roth IRAs in 20 ⁻ al, SEP, or SIMPLE IRAs in 20 ⁻	14. Do not include amounts	;	197,590		
17	•			t from line 11. Otherwise, ent	-		117,227		
18				line 16. If more than zero, a b; or Form 1040NR, line 16b			122,419		
Part	III D	istributio	ns From Roth IRAs						
	in	•	ollover, one-time distrib	k a distribution from a Roth oution to fund an HSA, recl					
19	19 Enter your total nonqualified distributions from Roth IRAs in 2014, including any qualified first-time homebuyer distributions (see instructions)								
20	Qualifie	ed first-time	e homebuyer expenses	(see instructions). Do not ente	er more than \$10,000	20	10,242		
21			om line 19. If zero or less,				382,270		
22	Enter y	our basis i	n Roth IRA contributions	s (see instructions). If line 21 is	s zero, stop here	22	231,820		
23				ess, enter -0- and skip lines 2- see instructions)			221,954		
24				traditional, SEP, and SIMPL see instructions)			16,561		
25			5b; Form 1040A, line 11	line 23. If more than zero, a b; or Form 1040NR, line 16b		25	209,967		
Are Fi	ling Thi elf and I	Not With		eclare that I have examined this form, i mplete. Declaration of preparer (other the					
Your 7	Tax Ret	urn	Your signature		Date				
Paid Prepa	ırar	Print/Type p	reparer's name	Preparer's signature		Check Self-employ			
•		Firm's name	· •	•	,	Firm's EIN	>		
Use Only		Firm's address >							

Form **8606** (2014)

Page 2

Page 2

Part II 2014 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2014 (excluding

	Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a F any portion you recharacterized).	Roth IF	RA in 2014 (exclu	uding
16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2014. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2014 or 2015 (see instructions)	16	4,044,558	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	1,139,503	
18	Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	2,905,054	
Part	III Distributions From Roth IRAs			
	Complete this part only if you took a distribution from a Roth IRA in 2014. For this purpos include a rollover, one-time distribution to fund an HSA, recharacterization, or return of instructions).			
19	Enter your total nonqualified distributions from Roth IRAs in 2014, including any qualified first-time homebuyer distributions (see instructions)	19	3,109,867	
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000	20	71,991	
21	Subtract line 20 from line 19. If zero or less, enter -0	21	3,041,939	
22	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, stop here	22	3,653,901	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23	1,259,242	
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)	24	1,238,886	
25	Taxable amount. Subtract line 24 from line 23. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25	962,953	
	Here Only If You Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, are belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of preparer (other than taxpayer) is based on all information of preparer (other than taxpayer).	nd to the f which p	e best of my knowled preparer has any know	ige and vledge.

Are Filing This Form by Itself and Not With Your Tax Return

Paid Preparer

Use Only

of the periatries of periods, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge belief, it is true, correct, and correct has a preparer has any knowledge belief, it is true, correct has a preparer has any knowledge belief, it is true, correct has a preparer has any kn

Form **8606** (2014)

Form **8615**

Department of the Treasury Internal Revenue Service (99)

Tax for Certain Children Who Have Unearned Income

Have Unearned Income

► Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.

► Information about Form 8615 and its separate instructions is at www.irs.gov/form8615.

OMB No. 1545-0074

2014

Attachment
Sequence No. 33

Child's name shown on return

Total Forms Filed = 443,080

Child's social security number

Befo	re you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must D Tax Worksheet or has income from farming or fishing, see Pub. 929, Tax Rules f explains how to figure the child's tax using the Schedule D Tax Worksheet or Schedule	or Childre	en and Depender	
A Pa	rent's name (first, initial, and last). Caution: See instructions before completing.	B Parent's	Parent's social security number	
	rent's filing status (check one): Single Married filing jointly Married filing separately Head of household		Qualifying widow	w(er)
Pa	Child's Net Unearned Income			
1	Enter the child's unearned income (see instructions)	. 1	443,080	
2	If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), ent \$2,000. Otherwise, see instructions	I	443,080	
3	Subtract line 2 from line 1. If zero or less, stop ; do not complete the rest of this form but c attach it to the child's return	_	438,732	
4	Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040N line 41. If the child files Form 2555 or 2555-EZ, see the instructions	- 1 L	419,434	
5	Enter the smaller of line 3 or line 4. If zero, stop; do not complete the rest of this form but c attach it to the child's return	do	419,434	
Par	Tentative Tax Based on the Tax Rate of the Parent		,	
6	Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040E line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0 If the pare			
	files Form 2555 or 2555-EZ, see the instructions		376,348	
7	Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named abov Do not include the amount from line 5 above	I .	150,029	
8	Add lines 5, 6, and 7 (see instructions)	. 8	419,434	
9	Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions of the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040) is used to figure the tax, check here		405,220	
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternation minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. Do n include any tax from Form 4972 or 8814 or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capit Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here	ot he tal	366,213	
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Part III	ne . 11	385,066	
	Add lines 5 and 7	. 12b	438,732	
13	Multiply line 11 by line 12b	. 13	385,066	
Par	t III Child's Tax-If lines 4 and 5 above are the same, enter -0- on line 15 and go to line	e 16.		
14	Subtract line 5 from line 4			
15	Enter the tax on the amount on line 14 based on the child's filing status (see instructions). the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040) is used to figure the tax, check here		162,840	
16	Add lines 13 and 15	. 16	393,206	
17	Enter the tax on the amount on line 4 based on the child's filing status (see instructions). the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet,	If		
	Schedule J (Form 1040) is used to figure the tax, check here	□ 17	245,072	
18	Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040 line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions.		396,354	
	, , , , , , , , , , , , , , , , , , , ,			

Department of the Treasury Internal Revenue Service (99)

Tax for Certain Children Who **Have Unearned Income**

► Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.

Information about Form 8615 and its separate instructions is at www.irs.gov/form8615.

OMB No. 1545-0074

Sequence No. 33

Child's name shown on return Child's social security number Total Forms Filed = 443,080 Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule

	D Tax Worksheet or has income from farming or fishing, see Pub. 929 , Tax Rules for explains how to figure the child's tax using the Schedule D Tax Worksheet or Schedule J			lt
A Pa	arent's name (first, initial, and last). Caution: See instructions before completing.	arent's social security number		
	arent's filing status (check one): Single Married filing jointly Married filing separately Head of household Int I Child's Net Unearned Income		Qualifying widow(e	r)
Га	Office 3 Net offeather income			
1	Enter the child's unearned income (see instructions)	1	6,159,699	
2	If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$2,000. Otherwise, see instructions	2	949,027	
3	Subtract line 2 from line 1. If zero or less, stop ; do not complete the rest of this form but do attach it to the child's return	3	5,215,059	
4	Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	4	5.668.744	
5	Enter the smaller of line 3 or line 4. If zero, stop ; do not complete the rest of this form but do attach it to the child's return	5	4,845,708	
	Tentative Tax Based on the Tax Rate of the Parent			_
6	Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0 If the parent			
	files Form 2555 or 2555-EZ, see the instructions	6	394,218,976	
7	Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named above.			
8	Do not include the amount from line 5 above	8	5,028,817 404,093,501	_
9	Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions).		404,033,301	
	If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here	9	100,268,112	
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972 or 8814 or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here	10	97,957,872	
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Part III	11	2,310,240	
12a				
13	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	1,064,000	_
	t III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 1		1,004,000	_
14	Subtract line 5 from line 4			
15	Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or			
	Schedule J (Form 1040) is used to figure the tax, check here	15	46,715	
16	Add lines 13 and 15	16	1,110,714	
17	Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If			
	the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here	17	636,316	
18	Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	18	1,116,460	

Form **8801**

Credit for Prior Year Minimum Tax— Individuals, Estates, and Trusts

Individuals, Estates, and Trusts

► Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.

► Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2014

Attachment
Sequence No. 74

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Total Forms Filed = 1,141,113

Identifying number

Par	Net Minimum Tax on Exclusion Items			
ı aı	Net Willimum Tax on Exclusion Items			
1	Combine lines 1, 6, and 10 of your 2013 Form 6251. Estates and trusts, see instructions	1	1,031,898	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	1,036,376	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(13,676)
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$238,550 and you were married filing separately for 2013, see instructions	4	1,076,353	
5	Enter: \$80,800 if married filing jointly or qualifying widow(er) for 2013; \$51,900 if single or head of household for 2013; or \$40,400 if married filing separately for 2013. Estates and trusts, enter \$23,100	5	1,141,113	
6	Enter: \$153,900 if married filing jointly or qualifying widow(er) for 2013; \$115,400 if single or head of household for 2013; or \$76,950 if married filing separately for 2013. Estates and trusts, enter \$76,950	6	4 4 4 4 4 4 2	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	1,141,113 855,355	
8	Multiply line 7 by 25% (.25)	8	855,355	
9	Subtract line 8 from line 5. If zero or less, enter -0 If under age 24 at the end of 2013, see instructions	9	959,231	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	936,517	
11	• If for 2013 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter.			
	• If for 2013 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions.	11	922,030	
	• All others: If line 10 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions.			
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	291,625	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	919,633	
14	Enter the amount from your 2013 Form 6251, line 34, or 2013 Form 1041, Schedule I, line 55	14	981,324	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0	15	762,892	

8801

Department of the Treasury Internal Revenue Service (99)

Credit for Prior Year Minimum Tax— Individuals, Estates, and Trusts

Individuals, Estates, and Trusts

► Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.

► Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2014

Attachment
Sequence No. 74

Name(s) shown on return

Total Forms Filed = 1,141,113

Identifying number

Par	Net Minimum Tax on Exclusion Items			
1	Combine lines 1, 6, and 10 of your 2013 Form 6251. Estates and trusts, see instructions	1	347,720,021	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	58,410,446	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(2,940,017)
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$238,550 and you were married filing separately for 2013, see instructions	4	409,287,175	
5	Enter: \$80,800 if married filing jointly or qualifying widow(er) for 2013; \$51,900 if single or head of household for 2013; or \$40,400 if married filing separately for 2013. Estates and trusts, enter \$23,100	5	83,925,536	
6	Enter: \$153,900 if married filing jointly or qualifying widow(er) for 2013; \$115,400 if single or head of household for 2013; or \$76,950 if married filing separately for 2013. Estates and trusts, enter \$76,950	6	163,819,189	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	272,453,333	_
8	Multiply line 7 by 25% (.25)	8	68,113,442	
9	Subtract line 8 from line 5. If zero or less, enter -0 If under age 24 at the end of 2013, see instructions	9	48,621,019	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	370,989,971	
11	• If for 2013 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter.			
	• If for 2013 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions.	11	88,762,390	
	• All others: If line 10 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions.			
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	1,780,970	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	87,049,138	
14	Enter the amount from your 2013 Form 6251, line 34, or 2013 Form 1041, Schedule I, line 55	14	82,865,793	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0	15	8,783,925	
For Pa	aperwork Reduction Act Notice, see instructions. Cat No. 10002S		Form 8801 (2	2014)

Form 8801 (2014) Page **2**

Par	II Minimum Tax Credit and Carryforward to 2015			
16	Enter the amount from your 2013 Form 6251, line 35, or 2013 Form 1041, Schedule I, line 56	16	928,148	
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	745,850	
19	2013 credit carryforward. Enter the amount from your 2013 Form 8801, line 26	19	724,737	
20	Enter your 2013 unallowed qualified electric vehicle credit (see instructions)	20	212	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	1.084.976	
22	Enter your 2014 regular income tax liability minus allowable credits (see instructions)	22	1,006,715	
23	Enter the amount from your 2014 Form 6251, line 33, or 2014 Form 1041, Schedule I, line 54	23	979,797	
24	Subtract line 23 from line 22. If zero or less, enter -0	24	316,170	
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2014 Form 1040, line 54 (check box b); Form 1040NR, line 51 (check box b); or Form 1041, Schedule G, line 2c	25	316,170	
26	Credit carryforward to 2015. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	876.059	

Form **8801** (2014)

Form 8801 (2014) Page **2**

Par	Minimum Tax Credit and Carryforward to 2015			
16	Enter the amount from your 2013 Form 6251, line 35, or 2013 Form 1041, Schedule I, line 56	16	10,302,883	
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	1.518.957	
19	2013 credit carryforward. Enter the amount from your 2013 Form 8801, line 26	19	8,976,735	
20	Enter your 2013 unallowed qualified electric vehicle credit (see instructions)	20	74	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	10,811,786	
22	Enter your 2014 regular income tax liability minus allowable credits (see instructions)	22	98,981,892	
23	Enter the amount from your 2014 Form 6251, line 33, or 2014 Form 1041, Schedule I, line 54	23	103,404,647	
24	Subtract line 23 from line 22. If zero or less, enter -0	24	4,028,759	
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2014 Form 1040, line 54 (check box b); Form 1040NR, line 51 (check box b); or Form 1041, Schedule G, line 2c	25	963.887	
26	Credit carryforward to 2015. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	9.847.473	

Form **8801** (2014)

Form 8801 (2014) Page 3

Part III Tax Computation Using Maximum Capital Gains Rates Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions. Caution. If you did not complete the 2013 Qualified Dividends and Capital Gain Tax Worksheet, the 2013 Schedule D Tax Worksheet, or Part V of the 2013 Schedule D (Form 1041), see the instructions before completing this part. Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2013, enter the 27 amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions 27 Caution. If for 2013 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30. 28 Enter the amount from line 6 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2013 Schedule D Tax Worksheet, or the amount from line 26 of 28 If you figured your 2013 tax using the 2013 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29. Enter the amount from line 19 of your 2013 Schedule D (Form 1040), or line 18b, column (2), of the 29 29 30 Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2013 30 Enter the **smaller** of line 27 or line 30 31 31 32 32 If line 32 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions ▶ 33 34 Enter: • \$72,500 if married filing jointly or qualifying widow(er) for 2013, • \$36,250 if single or married filing separately for 2013. • \$48,600 if head of household for 2013, or • \$2.450 for an estate or trust. Form 1040NR filers, see instructions. Enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the 35 amount from line 14 of your 2013 Schedule D Tax Worksheet, or the amount from line 27 of the 2013 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1040, line 43, or 2013 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions . . . 35 36 Subtract line 35 from line 34. If zero or less, enter -0- . . . 36 37 Enter the **smaller** of line 27 or line 28 37 38 Enter the **smaller** of line 36 or line 37 38 Subtract line 38 from line 37 39 40 Enter: • \$400,000 if single for 2013, • \$225,000 if married filing separately for 2013, • \$450,000 if married filing jointly or qualifying widow(er) for 2013, 40 • \$425,000 if head of household for 2013, or • \$11,950 for an estate or trust. Form 1040NR filers, see instructions. 41 Enter the amount from line 36 41 42 Form 1040 filers, enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2013 Schedule D (Form 1041) or line 18 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either the worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions 42

Form 8801 (2014) Page **3**

Part III Tax Computation Using Maximum Capital Gains Rates

	Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax V	/orksh	eet in the instruct	tions.
	Caution. If you did not complete the 2013 Qualified Dividends and Capital Gain Tax Worksheet, the 2013 Schedule D Tax Worksheet, or Part V of the 2013 Schedule D (Form 1041), see the instructions before completing this part.			
27	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2013, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions	27		
	Caution. If for 2013 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.			
28	Enter the amount from line 6 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2013 Schedule D Tax Worksheet, or the amount from line 26 of the 2013 Schedule D (Form 1041), whichever applies*	28		
	If you figured your 2013 tax using the 2013 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.			
29	Enter the amount from line 19 of your 2013 Schedule D (Form 1040), or line 18b, column (2), of the 2013 Schedule D (Form 1041)	29		
30	Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2013 Schedule D Tax Worksheet	30		
31	Enter the smaller of line 27 or line 30	31		
32	Subtract line 31 from line 27	32		
33	If line 32 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions	33		
34	Enter:			
•	 \$72,500 if married filing jointly or qualifying widow(er) for 2013, \$36,250 if single or married filing separately for 2013, \$48,600 if head of household for 2013, or 	34		
	\$2,450 for an estate or trust. Form 1040NR filers, see instructions.	04		
35	Enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2013 Schedule D Tax Worksheet, or the amount from line 27 of the 2013 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1040, line 43, or 2013 Form 1041, line 22, whichever applies; if zero or less, enter -0 Form 1040NR filers, see instructions	35		
36	Subtract line 35 from line 34. If zero or less, enter -0	36		
37	Enter the smaller of line 27 or line 28	37		
38	Enter the smaller of line 36 or line 37	38		
39	Subtract line 38 from line 37	39		
40	 \$400,000 if single for 2013, \$225,000 if married filing separately for 2013, \$450,000 if married filing jointly or qualifying widow(er) for 2013, 	40		
	 \$425,000 if head of household for 2013, or \$11,950 for an estate or trust. Form 1040NR filers, see instructions. 			
41	Enter the amount from line 36	41		
42	Form 1040 filers, enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax			
	Worksheet or the amount from line 19 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2013 Schedule D (Form 1041) or line 18 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either the worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your			
	2013 Form 1041, line 22; if zero or less, enter -0 Form 1040NR filers, see instructions	12		

Form **8814**

Department of the Treasury Internal Revenue Service (99)

Parents' Election To Report Child's Interest and Dividends

► Information about Form 8814 and its instructions is at www.irs.gov/form8814.

► Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

2014

Attachment
Sequence No. 40

Name(s) shown on your return

Total Forms Filed = 157,579

Your social security number

A (N. II. II. (6.) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		take in th				
	Child's name (first, initial, and last)				B Child's	social security	numb
C I	f more than one Form 8814 is attached, check here						
Pari	Child's Interest and Dividends To Report on Your Return	ı					
1a	Enter your child's taxable interest. If this amount is different from the child's Forms 1099-INT and 1099-OID, see the instructions				9 1a	24,342	
		1b	2,25				
2a	Enter your child's ordinary dividends, including any Alaska Permanen child received any ordinary dividends as a nominee, see the instructions				r 2a	88,759	
b		2b	48,93				
3	Enter your child's capital gain distributions. If your child received any as a nominee, see the instructions				3	39,312	
4	Add lines 1a, 2a, and 3. If the total is \$2,000 or less, skip lines 5 through the total is \$10,000 or more, do not file this form. Your child must file report the income	his	or her ow	n return to		97,945	
5	Base amount				5		
6	Subtract line 5 from line 4				6	31,735	
	If both lines 2b and 3 are zero or blank, skip lines 7 through 10, ent to line 12. Otherwise, go to line 7.	er -0)- on line [·]	11, and go			
7	to line 12. Otherwise, go to line 7. Divide line 2b by line 4. Enter the result as a decimal (rounded to at	er -0)- on line [·]	11, and go			
7 8	to line 12. Otherwise, go to line 7. Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places))- on line ⁻	11, and go			
	to line 12. Otherwise, go to line 7. Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7	26,71	· · ·			
8	to line 12. Otherwise, go to line 7. Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7 8		2			
8 9 10	to line 12. Otherwise, go to line 7. Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7 8 9	26,71 23,16	2	11	27,627	
8	to line 12. Otherwise, go to line 7. Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7 8 9 10 n 10 show	26,71 23,16	2 31 	11	27,627	
8 9 10 11 12	to line 12. Otherwise, go to line 7. Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7 8 9 10 m 10 show	26,71 23,16	2 31 	11		
8 9 10 11 12	to line 12. Otherwise, go to line 7. Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7 8 9 10 m 10 show	26,71 23,16	2 31 	11 12	27,627	
8 9 10 11 12 Part	to line 12. Otherwise, go to line 7. Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7 8 9 10 m 10 show	26,71 23,16	2 31 	11 12	27,627 24,789	
8 9 10	to line 12. Otherwise, go to line 7. Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7 8 9 10 m 10 show	26,71 23,16	2 31 	11 12	27,627	

8814 **8814**

Department of the Treasury

Parents' Election To Report Child's Interest and Dividends

► Information about Form 8814 and its instructions is at www.irs.gov/form8814.

► Attach to parents' Form 1040 or Form 1040NR.

Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you

OMB No. 1545-0074

2014

Attachment
Sequence No. 40

Form **8814** (2014)

Cat. No. 10750J

Internal Revenue Service (99)

Name(s) shown on your return

Total Forms Filed = 157,579

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

Your social security number

A (Child's name (first, initial, and last)	Child's	social security nun
C I	more than one Form 8814 is attached, check here		
Pari	Child's Interest and Dividends To Report on Your Return		
1a	Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a	24,614
b	Enter your child's tax-exempt interest. Do not include this amount on line 1a		
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2a	211,252
b	Enter your child's qualified dividends included on line 2a. See the instructions		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3	105,661
4	Add lines 1a, 2a, and 3. If the total is \$2,000 or less, skip lines 5 through 12 and go to line 13. If the total is \$10,000 or more, do not file this form. Your child must file his or her own return to		
_	report the income	4	341,528
5	Base amount	5	67.440
6	Subtract line 5 from line 4	0	67,140
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)		
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)		
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return		
1	Add lines 9 and 10	11	55,170
2	Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you		
	checked the box on line C above, see the instructions. Go to line 13 below	12	12,167
art	Tax on the First \$2,000 of Child's Interest and Dividends		
3	Amount not taxed	13	
4	Subtract line 13 from line 4. If the result is zero or less, enter -0	14	126,653
5	Tax. Is the amount on line 14 less than \$1,000?		40.040
	■ No. Enter \$100 here and see the Note below. ■ Yes. Multiply line 14 by 10% (.10). Enter the result here and see the Note below.	15	12,642

Form **8824**

Department of the Treasury Internal Revenue Service

Name(s) shown on tax return

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

► Attach to your tax return.

2014

OMB No. 1545-1190

Attachment
Sequence No. 109

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

Sequence Identifying number

	Total Forms Filed = 249,366			
Part	Information on the Like-Kind Exchange			
1	Note: If the property described on line 1 or line 2 is real or personal property located outside Description of like-kind property given up:	de the Unite	d Stat	es, indicate the country.
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 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 in	structions	6	MM/DD/YYYY
7	Was the exchange of the property given up or received made with a related party, eithe (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No,"	er directly o go to Part I	r indir II .	rectly D Yes D No
Part	, ,		1	
8	Name of related party Relationship to y	ou	Relate	ed 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 prope the exchange), did the related party sell or dispose of any part of the like-kind propert (or an intermediary) in the exchange or transfer property into the exchange, directly or through an intermediary), that became your replacement property?	y received t	rom y	you as
10	During this tax year (and before the date that is 2 years after the last transfer of prope the exchange), did you sell or dispose of any part of the like-kind property you receive		-	
	If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If bo the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III 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:			
а	☐ The disposition was after the death of either of the related parties.			
b	☐ The disposition was an involuntary conversion, and the threat of conversion occur	red after th	e excl	hange.
С	\Box You can establish to the satisfaction of the IRS that neither the exchange nor the	disposition	had ta	ax avoidance as one of

its principal purposes. If this box is checked, attach an explanation (see instructions).

8824 Form

Department of the Treasury Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

► Attach to your tax return.

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

OMB No. 1545-1190

20 14

Attachment
Sequence No. 109

iame(s)	Total Forms Filed = 249,366		Ident	arying number
Part	Information on the Like-Kind Exchange			
1	Note: If the property described on line 1 or line 2 is real or personal property 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, ye	ear)	3	MM/DD/YYYY
4	Date you actually transferred your property to other party (month, day, y	/ear)	4	MM/DD/YYYY
5	Date like-kind property you received was identified by written notice to 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, da	ay, year). See instructions	6	MM/DD/YYYY
7	Was the exchange of the property given up or received made with a rela (such as through an intermediary)? See instructions. If "Yes," complete F	ted party, either directly o Part II. If "No," go to Part I	r indir	ectly Yes No
Part	Related Party Exchange Information			
8	Name of related party	Relationship to you	Relate	d 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 tra the exchange), did the related party sell or dispose of any part of the like (or an intermediary) in the exchange or transfer property into the exchant through an intermediary), that became your replacement property?	e-kind property received tage, directly or indirectly (from y such a	ou as
10	During this tax year (and before the date that is 2 years after the last tra the exchange), did you sell or dispose of any part of the like-kind prope			
	If both lines 9 and 10 are "No" and this is the year of the exchange, go to the year of the exchange, stop here. If either line 9 or line 10 is "Yes," co deferred gain or (loss) from line 24 unless one of the exceptions on line	omplete Part III and report		
11	If one of the exceptions below applies to the disposition, check the app	licable box:		
а	☐ The disposition was after the death of either of the related parties.			
b	☐ The disposition was an involuntary conversion, and the threat of cor	nversion occurred after th	e excl	nange.
С	You can establish to the satisfaction of the IRS that neither the exch	ange nor the disposition	had ta	ax avoidance as one of

its principal purposes. If this box is checked, attach an explanation (see instructions).

Page 2 Name(s) shown on tax return. Do not enter name and social security number if shown on other side. Your social security number 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. 6,944 12 Fair market value (FMV) of other property given up 12 2,184 13 Adjusted basis of other property given up 13 14 Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the 5,817 gain or (loss) in the same manner as if the exchange had been a sale 14 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, 15,855 reduced (but not below zero) by any exchange expenses you incurred (see instructions) 15 16 16 212,840 17 17 214,789 18 Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any 18 247,073 233,510 19 19 20 Enter the smaller of line 15 or line 19, but not less than zero 11,007 20 21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) 21 1,444 22 Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on 9.883 Schedule D or Form 4797, unless the installment method applies (see instructions) 22 23 23 11,031 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions 24 24 231,910 25 **Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23 246,643 **Deferral of Gain From Section 1043 Conflict-of-Interest Sales** Part IV 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.) Description of divested property

21				
28	Description of replacement property ▶			
29	Date divested property was sold (month, day, year)	29	MM/DD/YY	ΥΥ
30	Sales price of divested property (see instructions)	-		
31	Basis of divested property	-		
32	Realized gain. Subtract line 31 from line 30	32		
33	Cost of replacement property purchased within 60 days after date of sale			
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		

Page 2 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. 821,958 12 Fair market value (FMV) of other property given up 12 13 Adjusted basis of other property given up 13 229,960 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 14 591,998 Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions. Cash received, FMV of other property received, plus net liabilities assumed by other party, 15 2,735,521 reduced (but not below zero) by any exchange expenses you incurred (see instructions) 15 16 16 44,669,730 17 17 47,405,250 18 Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any 18 29,110,611 18,294,639 19 19 20 Enter the smaller of line 15 or line 19, but not less than zero 20 2,207,030 21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) 21 44,069 Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on 22 2.164.920 Schedule D or Form 4797, unless the installment method applies (see instructions) 22 23 23 2,208,989 24 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions 24 16,085,703 25 Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23 . . . 28,584,079 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 ► Description of replacement property ▶ 28 29 Date divested property was sold (month, day, year) . . . 30 Sales price of divested property (see instructions). 30 31 31 Basis of divested property 32 Realized gain. Subtract line 31 from line 30 32 Cost of replacement property purchased within 60 days after date 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)

Deferred gain. Subtract the sum of lines 35 and 36 from line 32

Basis of replacement property. Subtract line 37 from line 33

37

38

36

37

8829

Department of the Treasury Internal Revenue Service (99)

Expenses for Business Use of Your Home

▶ File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.
 ▶ Information about Form 8829 and its separate instructions is at www.irs.gov/form8829.

2014 Attachment Sequence No. 176

OMB No. 1545-0074

Name(s) of proprietor(s)

Your social security number

INAITIE	Total Forms Filed = 3,184,232					Tour social security number		
Pa	rt Part of Your Home Used for Busin	ess						
	Area used regularly and exclusively for busine		egularly for day	ycare.	, or for storage of			
	inventory or product samples (see instructions) .					1	2,988,672	
2	Partotal area of home						2,993,963	
3								%
	For daycare facilities not used exclusively for b	_						
4	Multiply days used for daycare during year by hou			4	hr	·.		
5	Total hours available for use during the year (365 days x 24			5	hr			
6	Divide line 4 by line 5. Enter the result as a decimal	, ,		6				
7	Business percentage. For daycare facilities not u	sed ex	xclusively for bu	sines	s, multiply line 6 by			
	line 3 (enter the result as a percentage). All others	, enter	the amount fro	m line	3 ▶	7		%
Pa	rt II Figure Your Allowable Deduction							
8	Enter the amount from Schedule C, line 29, plus any						0.000.540	
	minus any loss from the trade or business not derived to	rom th	e business use of	your h	nome (see instructions)	8	3,023,542	
	See instructions for columns (a) and (b) before completing lines 9-21.		(a) Direct expen	ises	(b) Indirect expenses			
9	Casualty losses (see instructions)	9	*		13,723			
10	Deductible mortgage interest (see instructions)	10	49,650		1,703,222			
11	,	11	56,638		1,920,121			
	Add lines 9, 10, and 11	12	67,529		2,035,971	4		
	Multiply line 12, column (b) by line 7			13	2,030,430			
	Add line 12, column (a) and line 13			-		14	2,075,791	
	Subtract line 14 from line 8. If zero or less, enter -0-					15	2,138,052	
	Excess mortgage interest (see instructions) .	16	*		21,921	4		
	Insurance	17	86,117		1,956,686	_		
	Rent	18	52,380		597,172	_		
	Repairs and maintenance	19	124,687	-	1,016,506	-		
20	Utilities	20	168,547		2,443,393	-		
21	,	21	78,240		776,697 2,608,207	-		
	Add lines 16 through 21	22	280,688	00		-		
23	Multiply line 22, column (b) by line 7			23	2,600,964 709,211	-		
24	Carryover of prior year operating expenses (see in			24		25	0.070.040	
	Add line 22, column (a), line 23, and line 24 Allowable operating expenses. Enter the smaller					25 26	2,870,613 2,021,789	+
	Limit on excess casualty losses and depreciation.					27	1,981,130	+
	Excess casualty losses (see instructions)			28	*	21	1,901,130	+
29	Depreciation of your home from line 41 below			29	1,394,733	-		
30	Carryover of prior year excess casualty losses a			23	1,004,700	-		
00	instructions)			30	411,340			
31	Add lines 28 through 30					31	1,419,381	
	Allowable excess casualty losses and depreciatio					32	925,068	
	Add lines 14, 26, and 32					33	2,693,447	+-
	Casualty loss portion, if any, from lines 14 and 32					34	14,119	
35	Allowable expenses for business use of your h	nome.	Subtract line 34	4 from	n line 33. Enter here		·	
	and on Schedule C, line 30. If your home was used	for mo	ore than one bus	siness,	, see instructions	35	2,691,071	
Pa	rt III Depreciation of Your Home							
36	Enter the smaller of your home's adjusted basis of	or its fa	air market value	(see i	nstructions)	36	1,356,405	
37	Value of land included on line 36					37	804,010	
38	Basis of building. Subtract line 37 from line 36 .					38	1,348,539	
39	Business basis of building. Multiply line 38 by line					39	1,342,251	
40	Depreciation percentage (see instructions)					40		%
41	Depreciation allowable (see instructions). Multiply lin		•	ere ar	nd on line 29 above	41	1,394,733	
	rt IV Carryover of Unallowed Expenses							
	Operating expenses. Subtract line 26 from line 25					42	1,037,529	
	Excess casualty losses and depreciation. Subtract		•	less t		43	556,306	
For F	Paperwork Reduction Act Notice, see your tax return i	nstruc	tions.		Cat. No. 13232M		Form 882	29 (2014)

Expenses for Business Use of Your Home

► File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year. ▶ Information about Form 8829 and its separate instructions is at www.irs.gov/form8829. OMB No. 1545-0074 Attachment Sequence No. **176**

Department of the Treasury Internal Revenue Service (99) Name(s) of proprietor(s)

Total Forms Filed = 3 184 232

Your social security number

Total Forms Filed = 3,184,232						1001	oodiai oodaniy nambo	
Pa	rt I Part of Your Home Used for Busine	ess						
	Area used regularly and exclusively for busine		egularly for day	/care,	or for storage of			
	inventory or product samples (see instructions).					1	1,182,407	
2	Total area of home						6,577,603	
3	Divide line 1 by line 2. Enter the result as a percent					3	-,- ,	%
	For daycare facilities not used exclusively for b	usine	ess, go to line 4	. All o	thers, go to line 7.			
4	Multiply days used for daycare during year by hou	ırs us	ed per day	4	hr.			
5	Total hours available for use during the year (365 days x 24 h							
6	Divide line 4 by line 5. Enter the result as a decima	al amo	ount	6				
7	Business percentage. For daycare facilities not us							
	line 3 (enter the result as a percentage). All others,	7		<u>%</u>				
	rt II Figure Your Allowable Deduction							
8	Enter the amount from Schedule C, line 29, plus any						67,125,623	
	minus any loss from the trade or business not derived fr See instructions for columns (a) and (b) before	rom th	e business use of	your h	ome (see instructions)	8	67,125,625	
	completing lines 9–21.		(a) Direct expen	ses	(b) Indirect expenses			
9	Casualty losses (see instructions)	9	*		26,728			
10	Deductible mortgage interest (see instructions)	10	183,795		15,042,682			
11	Real estate taxes (see instructions)	11	73,530		7,919,056			
	Add lines 9, 10, and 11	12	258,371		22,988,466			
13	Multiply line 12, column (b) by line 7			13	3,441,214	4.4	2 000 505	
	Add line 12, column (a) and line 13					14	3,699,585	
	Subtract line 14 from line 8. If zero or less, enter -0-	46	*		440.407	15	74,932,654	
16	Excess mortgage interest (see instructions) .	16			113,107 2,630,474			
17 18	Insurance	17	64,220 349,181		8,431,830			
19	Rent	18 19	193,204		3,219,383			
20	Utilities	20	308,545		9,141,459			
21	Other expenses (see instructions)	21	98,370		1,607,697			
	Add lines 16 through 21	22	1.016.886		25,143,949			
23	Multiply line 22, column (b) by line 7			23	4,382,271			
24	Carryover of prior year operating expenses (see in			24	2,623,753			
	Add line 22, column (a), line 23, and line 24					25	8,022,910	
	Allowable operating expenses. Enter the smaller of					26	4,128,784	
27	Limit on excess casualty losses and depreciation.					27	70,803,870	
28	Excess casualty losses (see instructions)			28	*			
29	Depreciation of your home from line 41 below .			29	1,234,135			
30	Carryover of prior year excess casualty losses ar							
	instructions)			30	1,244,200			
31	Add lines 28 through 30					31	2,478,518	
32	Allowable excess casualty losses and depreciation					32	910,722	
33	Add lines 14, 26, and 32					33	8,739,091	
34	Casualty loss portion, if any, from lines 14 and 32.					34	5,419	
35	Allowable expenses for business use of your h							
	and on Schedule C, line 30. If your home was used	tor m	ore than one bus	iness,	see instructions	35	8,733,672	
	rt III Depreciation of Your Home	: 6		/:	\	00	075 040 000	
	Enter the smaller of your home's adjusted basis o			•	*	36	375,919,089	
37	Value of land included on line 36					37	63,286,946	
38 39	Business basis of building. Multiply line 38 by line					38	312,632,142 44,281,688	
40	Depreciation percentage (see instructions)					40	44,201,000	\ %
41	Depreciation allowable (see instructions). Multiply line					41	1,234,135	70
	rt IV Carryover of Unallowed Expenses			ore ar	ia on inic 23 above	71	1,204,100	
	Operating expenses. Subtract line 26 from line 25.			er -0-		42	3,894,126	
43	Excess casualty losses and depreciation. Subtract					43	1,567,796	
	Paperwork Reduction Act Notice, see your tax return in				Cat. No. 13232M		Form 882	29 (2014)

* Data not shown because of the small number of sample returns on which they are based.

Department of the Treasury Internal Revenue Service

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

► Attach to your tax return.

OMB No. 1545-1362 Attachment

Sequence No. 95 ▶ Information about Form 8835 and its separate instructions is at www.irs.gov/form8835. Name(s) shown on return Total Forms Filed = 894 Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004 Kilowatt-hours produced and sold (see instructions) . . . × 0.023 Phaseout adjustment (see instructions) 2 3 Reduction for government grants, subsidized financing, and other credits: Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions). . . . 0 5 Total of additions to the capital account for the project for this and all prior tax years 6 6 0 7 8 Part I renewable electricity production credit from partnerships, S corporations, cooperatives, 9 102 10 Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1f (see instructions) 10 116 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see 11 11 12 Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, Part III, line 1f Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005 (c) (b) 13 Electricity produced at qualified Kilowatt-hours produced Column (a) × Rate facilities using: and sold (see instructions) Column (b) 13a Wind Closed-loop biomass . . . 13b 0 13c Geothermal C 0 13d Solar d 0 Add column (c) of lines 13a through 13d and enter here (see instructions) . 13e (a) (c) (b) 14 Electricity produced at qualified Kilowatt-hours produced Column (a) × Rate facilities using: and sold (see instructions) Column (b) Open-loop biomass . . . 14a 0 Small irrigation power . . . 14b 0 14c Landfill gas С 0 Trash 14d d 14e Hydropower 0 Marine and hydrokinetic renewables 14f Add column (c) of lines 14a through 14f and enter here (see instructions) 14g 0 15 15 * 16 0 17 17 Refined coal produced at a qualified refined coal production facility 18 Tons produced and sold (see instructions) 18

For Paperwork Reduction Act Notice, see separate instructions.

19

20

21

22

Cat. No. 14954R

19

21

23

Form **8835** (2014)

0

0

Credit before reduction. Add lines 17, 20, and 22

Indian coal produced at a qualified Indian coal production facility

^{*} Data not shown because of the small number of sample returns on which they are based.

Form **8835**

Department of the Treasury Internal Revenue Service

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

► Attach to your tax return.

OMB No. 1545-1362

2014

Attachment
Sequence No. 95

Sequence No. 95 ▶ Information about Form 8835 and its separate instructions is at www.irs.gov/form8835. Name(s) shown on return Total Forms Filed = 894 Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004 2 3 Reduction for government grants, subsidized financing, and other credits: Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions). . . . 0 5 Total of additions to the capital account for the project for this and all prior tax years Divide line 4 by line 5. Show as a decimal carried to at least 4 places 6 6 0 7 8 8 Part I renewable electricity production credit from partnerships, S corporations, cooperatives, 9 21 10 Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1f (see instructions) 10 812 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see 11 11 12 Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, Part III, line 1f . . . Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After Part II October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005 (c) (b) Kilowatt-hours produced 13 Electricity produced at qualified Column (a) × Rate and sold (see instructions) Column (b) facilities using: Wind 13a * 13b h Closed-loop biomass . . . 13c Geothermal С 13d Solar 0 Add column (c) of lines 13a through 13d and enter here (see instructions) . 13e (a) (c) (b) 14 Electricity produced at qualified Kilowatt-hours produced Column (a) × Rate facilities using: and sold (see instructions) Column (b) 14a Open-loop biomass . . . 0 а Small irrigation power . . . 14b b 0 Landfill gas 14c С 0 Trash 14d d 14e Hydropower Marine and hydrokinetic renewables 14f Add column (c) of lines 14a through 14f and enter here (see instructions) 0 14g 15 15 * 16 0 17 * Refined coal produced at a qualified refined coal production facility 18 Tons produced and sold (see instructions) 18 19 19 0 20 21 Indian coal produced at a qualified Indian coal production facility 22 23

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 14954R

Form **8835** (2014)

Form 8835 (2014) Page **2**

	Reduction for government grants, subsidized financing, and other credits:		8, 2005 (continu	T
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years			
	(see instructions)	24	0	
25	Total of additions to the capital account for the project for this and all prior tax years	25	0	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26		
27	Multiply line 23 by the smaller of 1/2 or line 26	27	0	
28	Subtract line 27 from line 23	28	*	
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	29	856	
30 31	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, stop here and report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, stop here and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, refined coal, or Indian coal, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f (see instructions)	30 31	864	
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, Part III, line 1f	32		

Form **8835** (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

32

Form **8835** (2014)

Form 8835 (2014) Page **2**

Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After

	October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine Renewables), and Indian Coal Produced at Facilities Placed in Service After Au		
	Reduction for government grants, subsidized financing, and other credits:		
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	24	0
25	Total of additions to the capital account for the project for this and all prior tax years	25	0
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	0
27	Multiply line 23 by the smaller of 1/2 or line 26	27	0
28	Subtract line 27 from line 23	28	*
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	29	104,595
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, stop here and report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, stop here and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, refined coal, or Indian coal, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f (see instructions)	30	106,550
		0.	
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on		

^{*} Data not shown because of the small number of sample returns on which they are based.

Form 3800, Part III, line 1f

Part II

Qualified Adoption Expenses

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) ► Attach to Form 1040 or 1040NR.

Attachment Sequence No. **38**

Your social security number

► For information about Form 8839 and its separate instructions, see www.irs.gov/form8839.

Name(s) shown on return

Total Forms Filed = 84,529

Information About Your Eligible Child or Children-You must complete this part. See instructions for details, including what to do if you need more space.

	details, including what to d	J y			Check if child v	vas-						(g)	
1	(a) Child's name First Last	ild's name			(c) (d) born before a child 1997 and with special disabled needs		(e) a foreign child		(f) Child's identifying number			Chec adopt became 2014 or	k if tion final in
Child 1													
Child 2													$\overline{1}$
Child 3													<u>-</u>
Cauti Part II	on. If the child was a foreign child I. If you received employer-provide								e) bef	fore y	ou comple	te Par	t II or
Part	Adoption Credit		01.11.4		01.11.10				_				
2	Maximum adoption credit per child	2	Child 1		Child 2			Child 3	\exists				
	prior year for the same child? No. Enter -0 Yes. See instructions for the amount to enter.	3	21,641		*			*					
4	Subtract line 3 from line 2 .												
5	Qualified adoption expenses (see instructions)		50,317	12,723			4,049						
	Caution. Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2014.												
6	Enter the smaller of line 4 or line 5	6	50,317		12,723		4,	049					
7	Enter modified adjusted gross inco	me (s	ee instructions	s)		7							
8	Is line 7 more than \$197,880?		0 1: 10										
	No. Skip lines 8 and 9, and €Yes. Subtract \$197,880 from					8							
9	Divide line 8 by \$40,000. Enter						ıst three	e places	s).				
-	Do not enter more than 1.000 .									9		× .	
10	Multiply each amount on line 6 by line 9	10											
11	Subtract line 10 from line 6 .	11	47,666		12,419		4,	049	\neg				
12	Add the amounts on line 11									12	47,66	66	
13	Credit carryforward, if any, from pin the 2013 Form 8839 instruction	•	,	•	ion Credit C	•	orward	Worksh	eet	13	37,654		
14	Add lines 12 and 13								. [14	80,339		
15	Enter the amount from line 5 of th	e Cred	dit Limit Works	sheet in	the instruction	ons			. [15	73,951		
16	Adoption Credit. Enter the smalle 1040NR, line 51. Check box c on	that li	ne and enter '	'8839" i	n the space	next	to box	c. If line	15	40	= 0.0-1		
	is smaller than line 14, you may ha	ave a	credit carrytor	ward (se	e instruction	1S) .				16	73,951	0000	

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

Form **8839** (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

Form **8839**

Qualified Adoption Expenses

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040 or 1040NR.

▶ For information about Form 8839 and its separate instructions, see www.irs.gov/form8839.

Attachment Sequence No. **38**

Name(s) shown on return Total F	orms File	ed =	84,529							You	ır socia	al security no	ımber	
Pari	Information About details, including w						-You	mus	t com	plete th	nis p	art.	See insti	ruction	s for
1	(a) Child's name First Last			(b) Child's year of birth	Check if child was— (c) (d) (e) born before a child a 1997 and with special foreign disabled needs child					id	(f) Child's identifying number			Chec adop became 2014 or	k if tion final in
Child 1															
Child 2															
Child 3]
Part II	on. If the child was a fore) bet	fore y	ou compl	ete Par	t II or
Part	Adoption Credit			Obild 4			Orii4 O								
2	Maximum adoption cre		2	Child 1			Child 2			hild 3					
3	Did you file Form 8839	9 for a	2												
	prior year for the same child? No. Enter -0														
	☐ Yes. See instruction			*				*							
	the amount to enter.	, , ,													
4 5	Subtract line 3 from line 3 Qualified adoption ex	_	4												
	(see instructions)	-	5	571,686		15	0,533		52,	559					
	adoption expenses may equal to the adoption ex you paid in 2014.	kpenses													
6	Enter the smaller of line 4		6	443,577		13	7,892	7	52,	552					
7 8	Enter modified adjusted of Is line 7 more than \$197,	=	ie (se	e instructions	5)			7							
	☐ No. Skip lines 8 and ☐ Yes. Subtract \$197,	d 9, and en						8							
9	Divide line 8 by \$40,00								st three	places).				
	Do not enter more than 1					-				-		9		× .	
10	Multiply each amount or by line 9		10												
11 12	Subtract line 10 from line Add the amounts on line		11	426,975			3,848		52,	528		12	613,3	3 5 1	
13	Credit carryforward, if ar in the 2013 Form 8839 in	• •	-	•		•		-				13	374,887		
14	Add lines 12 and 13 .										-	14	988,23		
15	Enter the amount from lir										t	15	355,10		
16	Adoption Credit. Enter to 1040NR, line 51. Check lis smaller than line 14. volume 14. vo	box c on th	nat lin	e and enter '	'8839	" in th	e space	next				16	355 11	0	

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

Cat. No. 22843L

Form **8839** (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

Form 8839 (2014) Page **2**

Par	Employer-Provided Ado	ption	Benefi	ts								•	
			1	nild 1		Child 2	2	C	hild (3			
17	Maximum exclusion per child	17											
18	Did you receive employer-												
	provided adoption benefits for a prior year for the same child?												
	No. Enter -0												
	☐ Yes. See instructions for	18											
	the amount to enter.												
19	Subtract line 18 from line 17	19											
20	Employer-provided adoption												
	benefits you received in 2014.												
	This amount should be shown												
	in box 12 of your 2014 Form(s) W-2 with code T	20											
	W 2 With code I										1		
21	Add the amounts on line 20	<u></u>									21	4,912	
22	Enter the smaller of line 19 or												
	line 20. But if the child was a												
	child with special needs and the												
	adoption became final in 2014, enter the amount from line 19	22											
23	Enter modified adjusted gross in		e (from										
	the worksheet in the instructions)			23									
24	Is line 23 more than \$197,880?												
	No. Skip lines 24 and 25, a on line 26.	nd er	nter -0-										
	☐ Yes. Subtract \$197,880 from	n line	23	24									
25	Divide line 24 by \$40,000. Enter the					ided to							
	at least three places). Do not ente	r mor	e than 1.	000 .	• •		25		×		-		
26	Multiply each amount on line 22 by line 25	26											
27	Excluded benefits. Subtract	20									1		
21	line 26 from line 22	27	*			0		*					
28	Add the amounts on line 27										28	*	
29	Taxable benefits. Is line 28 more	than	line 21?										
	■ No. Subtract line 28 from line	21. /	Also, incl	ude this	amo	unt, if more	than ze	ero, on	١				
	line 7 of Form 1040 or lir												
	7 of Form 1040 or line 8			•					Ţ				
	☐ Yes. Subtract line 21 from line					•			(29	*	
	the total you would enter the amount on Form 883							-					
	line 8 of Form 1040NR. E								J				

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.



- You paid adoption expenses in 2013, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2013.
- The total adoption expenses you paid in 2014 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2014 or earlier.
- You adopted a child with special needs and the adoption became final in 2014.

Form 8839 (2014) Page **2**

Par	Employer-Provided Adop	otion	Benefi	ts								
			Ch	nild 1		Child	2	Child 3				
17	Maximum exclusion per child	17										
40	5.1											
18	Did you receive employer- provided adoption benefits for a											
	prior year for the same child?											
	☐ No. Enter -0											
	☐ Yes. See instructions for	18										
	the amount to enter.											
19	Subtract line 18 from line 17	19										
20	Employer-provided adoption benefits you received in 2014.											
	This amount should be shown											
	in box 12 of your 2014 Form(s)											
	W-2 with code T	20										
21	Add the amounts on line 20									21	23,251	
22	Enter the smaller of line 19 or			· ·					•		20,201	
	line 20. But if the child was a											
	child with special needs and the											
	adoption became final in 2014,	00										
23	enter the amount from line 19 Enter modified adjusted gross ir	22	o (from									
23	the worksheet in the instructions)			23								
24	Is line 23 more than \$197,880?											
	☐ No. Skip lines 24 and 25, a	nd er	nter -0-									
	on line 26.		00									
25	☐ Yes. Subtract \$197,880 from Divide line 24 by \$40,000. Enter the			24) /ro	unded to						
25	at least three places). Do not enter						25	× .				
26	Multiply each amount on line 22											
	by line 25	26										
27	Excluded benefits. Subtract		*			0						
	line 26 from line 22	27				U		"				
28	Add the amounts on line 27								.	28	*	
29	Taxable benefits. Is line 28 more											
	No. Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB."											
	☐ Yes. Subtract line 21 from line 28. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by									29	*	
	the amount on Form 883											
line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.												

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.



- You paid adoption expenses in 2013, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2013.
- The total adoption expenses you paid in 2014 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2014 or earlier.
- You adopted a child with special needs and the adoption became final in 2014.

8844 Form

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

For Paperwork Reduction Act Notice, see separate instructions.

Empowerment Zone Employment Credit

► Attach to your tax return.

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

OMB No. 1545-1444
2014
Attachment

Form **8844** (2014)

Identifying number

Total Forms Filed = 15.494 Enter the total qualified wages paid or incurred during calendar year 2014 only (see instructions) Qualified empowerment zone wages \$ 1a 72 1b Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and 2 Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, 3 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 15,486 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see 5 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, 6

Cat. No. 16145S

8844 Form

Department of the Treasury Internal Revenue Service

Empowerment Zone Employment Credit

► Attach to your tax return.

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

OMB No. 1545-1444

20 14

Attachment
Sequence No. 99

Name(s	Total Forms Filed = 15,494	Identifying	number	
1	Enter the total qualified wages paid or incurred during calendar year 2014 only (see instructions)			
а	Qualified empowerment zone wages \$ × 20% (.20)	1a	4,421	
b	Reserved	1b		
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries ar wages			
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estate and trusts			
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporation stop here and report this amount on Schedule K. All others, stop here and report this amount of Form 3800, Part III, line 3	n	25,801	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (seinstructions)			
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 380 Part III, line 3	4		
For P	aperwork Reduction Act Notice, see separate instructions. Cat. No. 16145S		Form 884	4 (2014)

Department of the Treasury Internal Revenue Service

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

► Attach to your tax return.

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

OMB No. 1545-1414 Sequence No. 98

Name(s) shown on return

Total Forms Filed =

20,731

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.

For Pa	aperwork Reduction Act Notice, see instructions. Cat No. 161487		Form 8846	(2014)
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	6	20,731	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	15,309	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$117,000, see instructions and check here ▶ □	4	6,390	
3	Creditable tips. Subtract line 2 from line 1	3	6,390	
2	Tips not subject to the credit provisions (see instructions)	2	1,477	
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	6,390	

Cat. No. 16148Z

8846

Department of the Treasury Internal Revenue Service

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

Note. Claim this credit only for employer social security and Medicare taxes paid by a food or beverage establishment

► Attach to your tax return.

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

Attachment

Attachment Sequence No. **98**

OMB No. 1545-1414

Name(s) shown on return

Total Forms Filed =

All others, report this amount on Form 3800, Part III, line 4f

20,731

Identifying number

5

6

Credit for employer social security and Medicare taxes paid on certain employee tips

Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K.

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2014)

119,336

161,948

Form **8853**

Department of the Treasury Internal Revenue Service (99) Archer MSAs and Long-Term Care Insurance Contracts

► Information about Form 8853 and its separate instructions is available at www.irs.gov/form8853.

► Attach to Form 1040 or Form 1040NR.

2014 Attachment Sequence No. 39

OMB No. 1545-0074

Name(s) shown on return

Total Forms Filed =

161,856

Social security number of MSA account holder. If both spouses have MSAs, see instructions

have MSAs, see instructions Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B. Part I Archer MSA Contributions and Deductions. See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse. 1 Total employer contributions to your Archer MSA(s) for 2014 2 Archer MSA contributions you made for 2014, including those made from January 1, 2015, through April 15, 2015, that were for 2014. Do not include rollovers (see instructions) 2 10.880 Limitation from the Line 3 Limitation Chart and Worksheet in the instructions 3 3 7,249 Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.) 9,143 Archer MSA deduction. Enter the smallest of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or 5,355 Caution: If line 2 is more than line 5, you may have to pay an additional tax (see instructions). Part II **Archer MSA Distributions** 19,393 Total distributions you and your spouse received in 2014 from all Archer MSAs (see instructions). Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return (see instructions) 6b 18,389 Subtract line 6b from line 6a 6c Unreimbursed qualified medical expenses (see instructions) 17,087 7 7 Taxable Archer MSA distributions. Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21, On the dotted 8 If any of the distributions included on line 8 meet any of the Exceptions to the Additional **b** Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2014 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions). 10.542 10 Total distributions you received in 2014 from all Medicare Advantage MSAs (see instructions) . 10 11 7,828 11 Taxable Medicare Advantage MSA distributions. Subtract line 11 from line 10. If zero or less, 12 enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount 12 If any of the distributions included on line 12 meet any of the Exceptions to the Additional b Additional 50% tax (see instructions). Enter 50% (.50) of the distributions included on line 12 that are subject to the additional 50% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60,

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

Cat. No. 24091H

Form **8853** (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

Form **8853**

Department of the Treasury Internal Revenue Service (99)

Archer MSAs and Long-Term Care Insurance Contracts

► Information about Form 8853 and its separate instructions is available at www.irs.gov/form8853.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2014

Attachment
Sequence No. 39

Name(s) shown on return

Total Forms Filed =

161.856

Social security number of MSA account holder. If both spouses have MSAs, see instructions

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B. Part I Archer MSA Contributions and Deductions. See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse. 1 Total employer contributions to your Archer MSA(s) for 2014 2 Archer MSA contributions you made for 2014, including those made from January 1, 2015, through April 15, 2015, that were for 2014. Do not include rollovers (see instructions) 2 18.814 Limitation from the Line 3 Limitation Chart and Worksheet in the instructions 3 3 19,209 Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.) 587,190 Archer MSA deduction. Enter the smallest of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or 5 7,597 Caution: If line 2 is more than line 5, you may have to pay an additional tax (see instructions). Part II **Archer MSA Distributions** 6a Total distributions you and your spouse received in 2014 from all Archer MSAs (see instructions) . 45,964 Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return (see instructions) 6b 43,334 Subtract line 6b from line 6a 6с 40,069 7 7 Taxable Archer MSA distributions. Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted 8 If any of the distributions included on line 8 meet any of the Exceptions to the Additional b Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2014 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions). 28.802 10 Total distributions you received in 2014 from all Medicare Advantage MSAs (see instructions) . 10 23,977 11 11 Taxable Medicare Advantage MSA distributions. Subtract line 11 from line 10. If zero or less, 12 enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount 12 If any of the distributions included on line 12 meet any of the Exceptions to the Additional b Additional 50% tax (see instructions). Enter 50% (.50) of the distributions included on line 12 that are subject to the additional 50% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, 13b For Paperwork Reduction Act Notice, see your tax return instructions. Form **8853** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form 88	853 (2014)	Attachment Sequence No. 39 Page 2
	of policyholder (as shown on Form 1040)	Social security number of policyholder ▶
Secti	ion C. Long-Term Care (LTC) Insurance Contracts. See Filing before completing this section.	Requirements for Section C in the instructions
	If more than one Section C is attached, check here	
14a	Name of insured ▶ b Soci	al security number of insured ▶
15	In 2014, did anyone other than you receive payments on a per diem or of qualified LTC insurance contract covering the insured or receive accelerating insurance policy covering the insured?	ated death benefits under a life
16	Was the insured a terminally ill individual?	ated death benefits that were paid
17	Gross LTC payments received on a per diem or other periodic basis. Ent amounts from box 1 of all Forms 1099-LTC you received with respect to "Per diem" box in box 3 is checked	
	Caution: Do not use lines 18 through 26 to figure the taxable amount of LTC insurance contract that is not a qualified LTC insurance contract. In not excludable from your income (for example, if the benefits are not paid sickness through accident or health insurance), report the amount not exercise 1040, line 21.	stead, if the benefits are
18 19	Enter the part of the amount on line 17 that is from qualified LTC insurar Accelerated death benefits received on a per diem or other periodic basis amounts you received because the insured was terminally ill (see instructions).	s. Do not include any
20	Add lines 18 and 19	20 60,339
21 22	Multiply \$330 by the number of days in the LTC period	21 75,136 22 79,879
23 24	Enter the larger of line 21 or line 22	23 101,578 24 53,907
	Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.	33,001
25	Per diem limitation. Subtract line 24 from line 23	25 90,654
26	Taxable payments. Subtract line 25 from line 20. If zero or less, enter -0 amount in the total on Form 1040, line 21. On the dotted line next to line	

Form **8853** (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

Form 88	353 (2014)		Attachm	ent Se	quence	e No. 39	Page 2
	f policyholder (as shown on Form 1040)	þ	Social security number of colicyholder				
Secti	on C. Long-Term Care (LTC) Insurance Contracts. See Filing before completing this section.	Requ	irements for S	ectic	n C	in the instru	uctions
	If more than one Section C is attached, check here						▶ □
14a	Name of insured ▶ b Socia	al seci	urity number of ins	sured	•		
15	In 2014, did anyone other than you receive payments on a per diem or ot qualified LTC insurance contract covering the insured or receive accelera insurance policy covering the insured?	ted de	eath benefits unde	r a lif	e	☐ Yes	□ No
16	Was the insured a terminally ill individual?	ted de	eath benefits that v		 paid	Yes	□ No
17	Gross LTC payments received on a per diem or other periodic basis. Enter amounts from box 1 of all Forms 1099-LTC you received with respect to "Per diem" box in box 3 is checked				17	2,415,172	
	Caution: Do not use lines 18 through 26 to figure the taxable amount of be LTC insurance contract that is not a qualified LTC insurance contract. Insurance excludable from your income (for example, if the benefits are not paid sickness through accident or health insurance), report the amount not except from 1040, line 21.	stead, for pe	if the benefits are ersonal injuries or				
18 19	Enter the part of the amount on line 17 that is from qualified LTC insuran Accelerated death benefits received on a per diem or other periodic basis amounts you received because the insured was terminally ill (see instruct	s. Do r	not include any		18	2,104,550	
20	Add lines 18 and 19			-	20	2,170,625	
21 22	Multiply \$330 by the number of days in the LTC period	21	7,371,524				
23	Enter the larger of line 21 or line 22	23	3,603,933 8,437,673				
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	24	1,289,791				
	Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.						
25	Per diem limitation. Subtract line 24 from line 23				25	7,162,247	
26	Taxable payments. Subtract line 25 from line 20. If zero or less, enter -0-amount in the total on Form 1040, line 21. On the dotted line next to line 25 from line 25 from line 20. If zero or less, enter -0-amount in the total on Form 1040, line 21. On the dotted line next to line 25 from line 20.						

30.226Form **8853** (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

Form **8863**

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Education Credits (American Opportunity and Lifetime Learning Credits)

► Attach to Form 1040 or Form 1040A.

▶ Information about Form 8863 and its separate instructions is at www.irs.gov/form8863.

OMB No. 1545-0074

2014

Attachment
Sequence No. 50

Total Forms Filed = 12,633,194

		10.0	
Your so	cial secu	ırity num	ber
	1	1	



Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.

Pari	Refundable American Opportunity Credit				
1	After completing Part III for each student, enter the total of all amounts from	all P	arts III, line 30 .	1	10,254,530
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	10,254,530		
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	10,145,980		
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit	4	10,250,296		
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	10,250,296		
6	If line 4 is:		,		
	• Equal to or more than line 5, enter 1.000 on line 6		l l		
	• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (at least three places)		l l	6	10,250,296
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the the conditions described in the instructions, you cannot take the refundable credit; skip line 8, enter the amount from line 7 on line 9, and check this box	Ame	rican opportunity	7	10,250,296
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Ent				.0,200,200
	on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below			8	10,190,997
Part					10,100,001
9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Works	heet	(see instructions)	9	10,250,296
10	After completing Part III for each student, enter the total of all amounts from	m all	Parts III, line 31. If		
	zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	2,571,451
11	Enter the smaller of line 10 or \$10,000			11	2,571,451
12	Multiply line 11 by 20% (.20)			12	2,571,451
13	Enter: \$128,000 if married filing jointly; \$64,000 if single, head of household, or qualifying widow(er)	13	2,572,435		
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	2,571,441		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0-on line 18, and go to line 19	15	2,556,689		
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	2,556,689		
17	If line 15 is:		2,000,000		
	• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18				
	• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (re	ounc	led to at least three		
	places)			17	2,556,689
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Workship	eet (see instructions)	18	2,556,689
19	Nonrefundable education credits. Enter the amount from line 7 of the Cred				
	instructions) here and on Form 1040, line 50, or Form 1040A, line 33			19	9,909,977
For Pa	perwork Reduction Act Notice, see your tax return instructions.	Ca	t. No. 25379M		Form 8863 (2014)

Form **8863**

Department of the Treasury Internal Revenue Service (99)

Education Credits (American Opportunity and Lifetime Learning Credits)

► Attach to Form 1040 or Form 1040A.

► Information about Form 8863 and its separate instructions is at www.irs.gov/form8863.

OMB No. 1545-0074

2014

Attachment
Sequence No. 50

Name(s) shown on return

Total Forms Filed = 161,856

Sequence No. 50
Your social security number

CAUTION Part I

Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.

Part	Refundable American Opportunity Credit				
1	After completing Part III for each student, enter the total of all amounts from a	all P	arts III. line 30	1	23,292,831
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of				20,202,001
_	household, or qualifying widow(er)	2	1,314,450,886		
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you		1,014,400,000		
3	are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from				
	Puerto Rico, see Pub. 970 for the amount to enter	3	498,500,117		
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any				
	education credit	4	816,477,934		
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household,				
	or qualifying widow(er)	5	145,985,208		
6	If line 4 is:				
	• Equal to or more than line 5, enter 1.000 on line 6				
	• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (r	oun	ded to	6	10,106,579
	at least three places)		'		
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the y				
	the conditions described in the instructions, you cannot take the refundable A				
	credit; skip line 8, enter the amount from line 7 on line 9, and check this box			7	22,882,151
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Ente				
Dout	on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below	•	<u> </u>	8	9,111,582
Part			/!\		
9 10	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksh			9	13,770,570
10	After completing Part III for each student, enter the total of all amounts from zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	16,793,102
11	Enter the smaller of line 10 or \$10,000			11	11,901,594
12	Multiply line 11 by 20% (.20)			12	2,380,328
13	Enter: \$128,000 if married filing jointly; \$64,000 if single, head of				2,300,320
.0		13	241.369.797		
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you		211,000,101	1	
	are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from				
		14	130,438,217		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0-				
	on line 18, and go to line 19	15	111,378,769		
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household,				
	or qualifying widow(er)	16	37,444,816		
17	If line 15 is:				
	• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18				
	• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (ro				
	places)			17	25,074,596
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Workshe	•	•	18	2,311,954
19	Nonrefundable education credits. Enter the amount from line 7 of the Cred		,		40.445.440
	instructions) here and on Form 1040, line 50, or Form 1040A, line 33			19	10,445,440 Form 8863 (2014)

Form 8863 (2014)	Page 2
Name(s) shown on return	Your social security number
Complete Part III for each student for whom opportunity credit or lifetime learning credit each student.	n you are claiming either the American it. Use additional copies of Page 2 as needed for
Part III Student and Educational Institution Informatio See instructions.	n
20 Student name (as shown on page 1 of your tax return)	21 Student social security number (as shown on page 1 of your tax return)
22 Educational institution information (see instructions)	
a. Name of first educational institution	b. Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T ☐ Yes ☐ No from this institution for 2014?	(2) Did the student receive Form 1098-T Yes No from this institution for 2014?
(3) Did the student receive Form 1098-T from this institution for 2013 with Box Yes No 2 filled in and Box 7 checked?	(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 ☐ Yes ☐ No filled in and Box 7 checked?
If you checked "No" in both (2) and (3), skip (4).	If you checked "No" in both (2) and (3), skip (4).
(4) If you checked "Yes" in (2) or (3), enter the institution' federal identification number (from Form 1098-T).	s (4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2014?	
24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2014 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, of other recognized postsecondary educational credential (see instructions)	Yes — Go to line 25. No — Stop! Go to line 31 for this student
25 Did the student complete the first 4 years of post-secondary education before 2014?	Yes — Stop! Go to line 31 for this No — Go to line 26. student.
Was the student convicted, before the end of 2014, of a felony for possession or distribution of a controlled substance?	
You cannot take the American opportunity credit and the you complete lines 27 through 30 for this student, do not	e lifetime learning credit for the same student in the same year. If t complete line 31. Student 1 Student 3 Student 2 Student 4
American Opportunity Credit	
 Adjusted qualified education expenses (see instructions). Do Subtract \$2,000 from line 27. If zero or less, enter -0 	
30 If line 28 is zero, enter the amount from line 27. Otherwise	
enter the result. Skip line 31. Include the total of all amounts	from all Parts III, line 30 on Part I, line 1 . 30 814,970 3,636
Lifetime Learning Credit 31 Adjusted qualified education expenses (see instructions). Inc	clude the total of all amounts from all Parts 2,571,444 *
III, line 31, on Part II, line 10	

Form **8863** (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

Form 8863 (2014)	Page 2
Name(s) shown on return	Your social security number
Complete Part III for each student for whom opportunity credit or lifetime learning credit each student.	n you are claiming either the American t. Use additional copies of Page 2 as needed for
Part III Student and Educational Institution Information See instructions.	1
20 Student name (as shown on page 1 of your tax return)	21 Student social security number (as shown on page 1 of your tax return)
22 Educational institution information (see instructions)	
a. Name of first educational institution	b. Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T Yes No from this institution for 2014?	(2) Did the student receive Form 1098-T Yes No from this institution for 2014?
(3) Did the student receive Form 1098-T from this institution for 2013 with Box Yes No 2 filled in and Box 7 checked?	(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 ☐ Yes ☐ No filled in and Box 7 checked?
If you checked "No" in both (2) and (3), skip (4).	If you checked "No" in both (2) and (3), skip (4).
(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).	(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).
Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2014?	
Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2014 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)	Voc. Co to line 25 No. Stepl Co to line 21
25 Did the student complete the first 4 years of post-secondary education before 2014?	Yes — Stop! ☐ Go to line 31 for this ☐ No — Go to line 26. student.
26 Was the student convicted, before the end of 2014, of a felony for possession or distribution of a controlled substance?	\Box 100 \Box 1.0mnlete lines 2/
you complete lines 27 through 30 for this student, do not	e lifetime learning credit for the same student in the same year. If complete line 31. Student 3 Student 2 Student 4
American Opportunity Credit	
Adjusted qualified education expenses (see instructions). DoSubtract \$2,000 from line 27. If zero or less, enter -0	
29 Multiply line 28 by 25% (.25)	
30 If line 28 is zero, enter the amount from line 27. Otherwise,	
enter the result. Skip line 31. Include the total of all amounts f	rom all Parts III, line 30 on Part I, line 1 . 30 1,712,145 9,011
Lifetime Learning Credit	lude the total of all amounts from all Parts 16 620 808 *
31 Adjusted qualified education expenses (see instructions). Inc III, line 31, on Part II, line 10	dude the total of all amounts from all Faits

Form **8864**

Department of the Treasury Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

► Attach to your tax return.

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

OMB No. 1545-1924

2014

Attachment
Sequence No. 141

Name(s) shown on return

Total Forms Filed =

ns Filed = 3,532

Identifying number

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

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

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate)	(c) Column (a) x Colun	nn (b)
1	Biodiesel (other than agri-biodiesel)	1				*	
2	Agri-biodiesel	2				*	
3	Renewable diesel	3				0	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel						
	mixture	4				*	
5	Agri-biodiesel included in a biodiesel mixture	5				0	
6	Renewable diesel included in a renewable diesel mixture	6				0	
7	Qualified agri-biodiesel production	7				*	
8	Add lines 1 through 7. Include this amount in your income for 20	14 (se	ee instructions)		8	*	
9	Biodiesel and renewable diesel fuels credit from partnership	s, S	corporations, coope	ratives,			
	estates, and trusts (see instructions)				9	3,050	
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line S corporations, stop here and report this amount on Schedule I this amount on Form 3800, Part III, line 11	K. All	others, stop here and		10	3,532	
11	Amount allocated to patrons of the cooperative or beneficia	aries	of the estate or true	st (see			
	instructions)				11		1
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. F						
	Part III, line 1I				12		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25778F

Form **8864** (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

Form **8864**

Department of the Treasury Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

► Attach to your tax return.

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

OMB No. 1545-1924

2014

Attachment
Sequence No. 141

Name(s) shown on return

Total Forms Filed =

3,532

Identifying number

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

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

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate)	(c) Column (a) x Colum	nn (b)
1	Biodiesel (other than agri-biodiesel)	1				*	
2	Agri-biodiesel	2				*	
3	Renewable diesel	3				0	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel						
	mixture	4				19	
5	Agri-biodiesel included in a biodiesel mixture	5				0	
6	Renewable diesel included in a renewable diesel mixture	6				0	
7	Qualified agri-biodiesel production	7				*	
8	Add lines 1 through 7. Include this amount in your income for 20	14 (se	ee instructions)		8	*	
9	Biodiesel and renewable diesel fuels credit from partnership estates, and trusts (see instructions)				9	5.962	
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line S corporations, stop here and report this amount on Schedule I this amount on Form 3800, Part III, line 11	11. P K. All	artnerships and others, stop here and	l report	10	6,526	
11	Amount allocated to patrons of the cooperative or beneficial instructions)			•	11		
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. F Part III, line 1I	•			12		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25778F

Form **8864** (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

Form **8880**

Department of the Treasury Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

► Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Form 8880 and its instructions is at www.irs.gov/form8880.

OMB No. 1545-0074

Attachment Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 8,433,270

Your social security number



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$30,000 (\$45,000 if head of household; \$60,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1997, (b) is claimed as a dependent on someone else's 2014 tax return, or (c) was a student (see instructions).

					(a) You		b) Your spouse
Traditional ar contributions		tributions for 2014. I	Do not include rollover		007.007		004 704
				1	667,637		231,794
			nployer plan, voluntary				
(see instruction			contributions for 2014		6 742 777		4 004 072
Add lines 1 a	-,			3	6,743,777 7,177,408		1,081,873 1,251,720
			before the due date	3	7,177,400	-	1,251,720
			see instructions). If				
			ounts in both columns.				
				4	272,609		123,203
Subtract line	4 from line 3. If	zero or less, enter -0		5	7,170,237		1,244,439
		naller of line 5 or \$2,		6	7,170,237		1,244,439
		zero, stop; you can				. 7	7,992,827
Enter the am	ount from Forr	n 1040, line 38*; Fo	orm 1040A, line 22; or				
Form 1040NF	R, line 37			8	7,992,827		
Enter the app	licable decimal	amount shown belo	w:				
If line	e 8 is—		And your filing status	is-			
_	But not	Married	Head of		le, Married filing		
Over-	over—	filing jointly	household		eparately, or ifying widow(er)		
	A 10.000		on line 9—	Quai			
	\$18,000	.5	.5		.5		
\$18,000	\$19,500	.5	.5		.2	_	
\$19,500	\$27,000	.5 .5	.5		.1	9	Χ.
\$27,000	\$29,250	.5 .5	.2 .1		.1		
\$29,250	\$30,000	.5 .5	.1		.1		
\$30,000 \$36,000	\$36,000 \$39,000	.5 .2	.1		.0 .0		
\$39,000	\$45,000	.2 .1	.1		.0		
\$45,000	\$60,000	. i .1	.0		.0		
\$45,000	Ψου,ουυ	.0	.0		.0		
Ψου,οου	Note: !f		you cannot take this cre	dit	.0		
Multiply line 7						. 10	7,978,380
			nount from the Credit				1,910,300
instructions						. ₁₁	7,935,415
		· ·	• •		· ·		1,000,-10
Credit for au	alified retireme	ent savings contrib	utions. Enter the smalle	er of lin	e 10 or line 11 he	re 📗	

*See Pub. 590-A for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

Form **8880**

Department of the Treasury Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

► Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Form 8880 and its instructions is at www.irs.gov/form8880.

OMB No. 1545-0074

Attachment Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 8,433,270

Your social security number



You cannot take this credit if either of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$30,000 (\$45,000 if head of household; \$60,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1997, (b) is claimed as a dependent on someone else's 2014 tax return, or (c) was a **student** (see instructions).

1						(a) You		(b) Your spouse
	Traditional and contributions .	d Roth IRA con	tributions for 2014. D	o not include rollover	1	2,124,109		878,289
	employee con	tributions, and		oloyer plan, voluntary ontributions for 2014	2	10,029,636		1,992,090
3	Add lines 1 an	d2			3	12,153,745		2,870,379
	(including extended extended) (including including inclu	ensions) of yo jointly, include	our 2014 tax return	Defore the due date (see instructions). If nts in both columns.	4	357,313		206,280
;	Subtract line 4	from line 3. If a	zero or less, enter -0-		5	11,886,778		2,768,048
i	In each colum	n, enter the sm	aller of line 5 or \$2,00	00	6	7,893,380		1,570,641
•	Add the amou	nts on line 6. If	zero, stop; you cann	ot take this credit .			. 7	9,464,021
.	Form 1040NR	, line 37	n 1040, line 38*; For 		8	269,520,104		
	If line	8 is-	Α	and your filing status	is-			
		D. L I	Married	Head of	Sing	le, Married filing		
	Over—	But not over—	filing jointly	household	s	eparately, or lifying widow(er)		
	Over—	over—	Enter on	line 9—	s	lifying widow(er)		
		over— \$18,000	Enter on	line 9— .5	s	lifying widow(er)		
	 \$18,000	over— \$18,000 \$19,500	Enter on .5	.5 .5	s	lifying widow(er) .5 .2	9	Y
	 \$18,000 \$19,500	s18,000 \$19,500 \$27,000	.5 .5 .5	line 9— .5	s	lifying widow(er)	9	Х.
	 \$18,000	over— \$18,000 \$19,500	Enter on .5	.5 .5 .5	s	lifying widow(er) .5 .2 .1	9	Х.
	\$18,000 \$19,500 \$27,000	\$18,000 \$19,500 \$27,000 \$29,250	.5 .5 .5 .5	.5 .5 .5 .5	s	lifying widow(er) .5 .2 .1	9	X.
	\$18,000 \$19,500 \$27,000 \$29,250	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000	.5 .5 .5 .5 .5	.5 .5 .5 .2 .1	s	lifying widow(er) .5 .2 .1 .1 .1	9	х.
	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000	.5 .5 .5 .5 .5 .5	.5 .5 .5 .2 .1	s	.5 .2 .1 .1 .1	9	Х.
	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000	Enter on .5 .5 .5 .5 .5 .5 .5 .5 .5 .2	.5 .5 .5 .2 .1 .1	s	.5 .2 .1 .1 .1 .0	9	X.
	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000 \$45,000	Enter on .5 .5 .5 .5 .5 .5 .5 .1 .5 .1 .5 .1 .1	.5 .5 .5 .2 .1 .1 .1	s	.5 .2 .1 .1 .1 .0 .0	9	X.
	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000 \$45,000	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000 \$45,000 \$60,000	Enter on .5 .5 .5 .5 .5 .5 .2 .1 .1 .0	.5 .5 .5 .2 .1 .1 .1	S Qual	.5 .2 .1 .1 .1 .0 .0	9	X.
	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000 \$45,000 \$60,000	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000 \$45,000 \$60,000 Note: If	.5 .5 .5 .5 .5 .5 .5 .1 .1 .1 .0 line 9 is zero, stop; ye	.5 .5 .5 .2 .1 .1 .1 .1 .0 .0	S Qual	.5 .2 .1 .1 .1 .0 .0 .0 .0 .0 .0 .0	. 10	
	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$45,000 \$60,000 Multiply line 7 Limitation bas	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000 \$45,000 \$60,000 Note: If by line 9	.5 .5 .5 .5 .5 .5 .2 .1 .1 .0	.5 .5 .5 .2 .1 .1 .1 .1 .0 .0	S Qual	.5 .2 .1 .1 .1 .0 .0 .0 .0 .0 .0 .0	. 10	1,683,430

*See Pub. 590-A for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

Form **8889**

Department of the Treasury

Internal Revenue Service

Health Savings Accounts (HSAs)

► Information about Form 8889 and its separate instructions is available at www.irs.gov/form8889.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2014

Attachment

Name(s) shown on Form 1040 or Form 1040NR

Total Forms Filed =

7,818,485

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

Befor	re you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contrac	cts, if	required.	
Part	HSA Contributions and Deduction. See the instructions before completing this p	art. If	f you are filing in	ointly
	and both you and your spouse each have separate HSAs, complete a separate Part			,
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2014 (see instructions)	S∈	elf-only	nily
2	HSA contributions you made for 2014 (or those made on your behalf), including those made from January 1, 2015, through April 15, 2015, that were for 2014. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	1,418,446	
3	If you were under age 55 at the end of 2014, and on the first day of every month during 2014, you were, or were considered, an eligible individual with the same coverage, enter \$3,300 (\$6,550 for family coverage). All others, see the instructions for the amount to enter	3	6,683,462	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2014 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2014, also include any amount contributed to your spouse's Archer MSAs	4	25,398	
5	Subtract line 4 from line 3. If zero or less, enter -0	5	6,682,467	
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2014, see the instructions for the amount to enter	6	6,519,702	
7	If you were age 55 or older at the end of 2014, married, and you or your spouse had family coverage under an HDHP at any time during 2014, enter your additional contribution amount	_		
•	(see instructions)	7	688,036	
8	Add lines 6 and 7	8	6,522,716	
9	Employer contributions made to your HSAs for 2014 9 5,775,431			
10 11	Qualified HSA funding distributions	44	5,796,324	
12	Subtract line 11 from line 8. If zero or less, enter -0	11 12	6,039,357	
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form	12	0,033,337	
10	1040NR, line 25	13	1,361,357	
	Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).		1,001,001	
Part		sepa	rate HSAs, com	plete
	a separate Part II for each spouse.			
14a	Total distributions you received in 2014 from all HSAs (see instructions)	14a	5,231,548	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess			
	contributions (and the earnings on those excess contributions) included on line 14a that were			
	withdrawn by the due date of your return (see instructions)	14b	76,507	
C	Subtract line 14b from line 14a	14c	5,193,936	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	4,970,712	
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	292,548	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here		•	
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form			
	1040NR, line 60, enter "HSA" and the amount	17b	274,937	

Form **8889**

Department of the Treasury Internal Revenue Service

Health Savings Accounts (HSAs)

► Information about Form 8889 and its separate instructions is available at www.irs.gov/form8889.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2014

Attachment
Sequence No. 53

Name(s) shown on Form 1040 or Form 1040NR

Total Forms Filed =

7,818,485

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

2 HSA contributions you made for 2014 (or those made on your behalf), including those made from January 1, 2015, through April 15, 2015, that were for 2014. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions). 3 If you were under age 55 at the end of 2014, and on the first day of every month during 2014, you were, or were considered, an eligible individual with the same coverage, enter \$3,300 (\$6,550 for family coverage). All others, see the instructions for the amount to enter	foi	<i>re you begin:</i> Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contrac	cts, if	required.	
and both you and your spouse each have separate HSAs, complete a separate Part I for. 1 Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2014 (see instructions). 2 HSA contributions you made for 2014 (or those made on your behalf), including those made from January 1, 2015, through April 15, 2015, that were for 2014. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions). 3 If you were under age 55 at the end of 2014, and on the first day of every month during 2014, you were, or were considered, an eligible individual with the same coverage, enter \$3,300 (\$6,550 for family coverage). All others, see the instructions for the amount to enter any outline during 2014, also include any amount contributed to your Archer MSAs for 2014 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2014, also include any amount contributed to your spouse's Archer MSAs and had family coverage under an HDHP at any time during 2014, see the instructions for the amount to enter . 5 Subtract line 4 from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2014, ese the instructions for the amount (see instructions) . 7 Add lines 6 and 7 9 Employer contributions made to your HSAs for 2014 . 9 13,624,269 10 Qualified HSA funding distributions . 10 138,152 11 Add lines 9 and 10 . 12 Subtract line 11 from line 8. If zero or less, enter -0 . 13 HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25. Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions) . 13 HSA deduction is line 14 at hat you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earning	art	HSA Contributions and Deduction. See the instructions before completing this p	art. I	f you are filing jo	ointly
2014 (see instructions).			I for	each spouse.	
from January 1, 2015, through April 15, 2015, that were for 2014. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions). 3 If you were under age 55 at the end of 2014, and on the first day of every month during 2014, you were, or were considered, an eligible individual with the same coverage, enter \$3,300 (\$6,550 for family coverage). All others, see the instructions for the amount to enter			□ Se	elf-only Fan	nily
you were, or were considered, an eligible individual with the same coverage, enter \$3,300 (\$6,550 for family coverage). All others, see the instructions for the amount to enter		from January 1, 2015, through April 15, 2015, that were for 2014. Do not include employer	2	4,433,589	
8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2014, also include any amount contributed to your spouse's Archer MSAs		you were, or were considered, an eligible individual with the same coverage, enter \$3,300	3	35,594,527	
6 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2014, see the instructions for the amount to enter		8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time	4	39,137	
family coverage under an HDHP at any time during 2014, see the instructions for the amount to enter		Subtract line 4 from line 3. If zero or less, enter -0	5	35,556,096	
coverage under an HDHP at any time during 2014, enter your additional contribution amount (see instructions)		family coverage under an HDHP at any time during 2014, see the instructions for the amount to	6	34,065,453	
8 Add lines 6 and 7		coverage under an HDHP at any time during 2014, enter your additional contribution amount	7	705.000	
9 Employer contributions made to your HSAs for 2014				705,822	
10 Qualified HSA funding distributions			0	34,771,275	
11 Add lines 9 and 10					
12 Subtract line 11 from line 8. If zero or less, enter -0			11	13,762,420	
HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25				21,924,792	
Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate Part II for each spouse. 14a Total distributions you received in 2014 from all HSAs (see instructions)		HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form		4,105,729	
HSA Distributions. If you are filing jointly and both you and your spouse each have separate Part II for each spouse. 14a Total distributions you received in 2014 from all HSAs (see instructions)				1,100,120	
b Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	ırt	II HSA Distributions. If you are filing jointly and both you and your spouse each have	sepa	rate HSAs, com	plete
contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	а	Total distributions you received in 2014 from all HSAs (see instructions)	14a	12,202,146	
c Subtract line 14b from line 14a	b	contributions (and the earnings on those excess contributions) included on line 14a that were	14h	193,053	
15 Qualified medical expenses paid using HSA distributions (see instructions)	С			12,009,092	
 Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount				11,661,574	
17a If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here		Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted	16	347,518	
	а	If any of the distributions included on line 16 meet any of the Exceptions to the Additional			
line 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, enter "HSA" and the amount	b	that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form	17b	66,119	

Form 8889 (2014) Page **2**

Part	Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instance completing this part. If you are filing jointly and both you and your spouse each have complete a separate Part III for each spouse.			
18	Last-month rule	18	*	
19	Qualified HSA funding distribution	19	*	a.
20	Total income. Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	20	*	
21	Additional tax. Multiply line 20 by 10% (.10). Include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, enter "HDHP" and the amount	21	*	

Form **8889** (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

Form **8889** (2014)

2014 Line Item Estimates—All figures are estimates based on samples. Amounts of selected lines filed (in thousands of dollars)

Form 8889 (2014) Page **2**

Part	Income and Additional Tax for Failure To Maintain HDHP Coverage. See the inscompleting this part. If you are filing jointly and both you and your spouse each have complete a separate Part III for each spouse.			
18	Last-month rule	18	*	
19	Qualified HSA funding distribution	19	*	
20	Total income. Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	20	*	
21	Additional tax. Multiply line 20 by 10% (.10). Include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, enter "HDHP" and the amount	21	*	

^{*} Data not shown because of the small number of sample returns on which they are based.

Form **8903**(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

Domestic Production Activities Deduction

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

OMB No. 1545-1984

Attachment Sequence No. **143**

Name(s) as shown on return Identifying number Total Forms Filed = 892,103 Note. Do not complete column (a), unless you have oil-related (b) (a) production activities. Enter amounts for all activities in column (b), All activities Oil-related production activities including oil-related production activities. Domestic production gross receipts (DPGR) 503.643 132,700 2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 2 92,491 356,485 3 Enter deductions and losses allocable to DPGR (see instructions). 115.842 391,260 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 72,529 9,411 127,124 485,778 463,258 100,686 7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . . 7 316,565 20,071 8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 8 9 Amount allocated to beneficiaries of the estate or trust (see 10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, 87,630 enter amount from line 8, column (a). If zero or less, enter -0- here . 10a 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 663,935 **11** Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the All others. Enter your taxable income figured without the domestic production activities 11 663.586 12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, 12 656,213 **13** Enter 9% of line 12 13 649,226 14a Enter the smaller of line 10a or line 12 14a **b** Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . . . 14b 63,322 15 649,226 16 309,376 17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations

18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20

19 Amount allocated to beneficiaries of the estate or trust (see instructions)

20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18 . . .

here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return

Domestic production activities deduction. Combine lines 22 through 24 and enter the result

21 Form W-2 wage limitation. Enter 50% of line 20

23 Domestic production activities deduction from cooperatives. Enter deduction from Form

17

18

19

20

21

23

24

25

296,081

578,712

578,712

577,307

150.943

177

698,766 Form **8903** (Rev. 12-2010)

Form **8903**

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

Name(s) as shown on return

Domestic Production Activities Deduction

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

OMB No. 1545-1984

Attachment Sequence No. **143**

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

Identifying number

Total Forms Filed = 892,103 Note. Do not complete column (a), unless you have oil-related (a) (b) production activities. Enter amounts for all activities in column (b), Oil-related production activities All activities including oil-related production activities. Domestic production gross receipts (DPGR) 1,222,682,900 47,140,696 2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 2 32,069,518 848,598,983 3 Enter deductions and losses allocable to DPGR (see instructions). 3 8,485,811 584,462,117 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 58,394,987 4 871,548 1,491,456,086 5 41,426,877 -268,773,187 6 5,713,819 7 Qualified production activities income from estates, trusts, and 7 certain partnerships and S corporations (see instructions) . . . 61,580,897 3,093,130 8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 8 9 Amount allocated to beneficiaries of the estate or trust (see 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 9,457,882 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 170,664,015 11 Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the All others. Enter your taxable income figured without the domestic production activities 11 478,816,176 12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, 12 134,321,964 13 12,088,978 **b** Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . . . 14b 221,771 15 11,867,207 177,691,563 17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations 17 113,067,837 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 . . . 20 290,759,400 21 145,379,839 11,016,355 23 Domestic production activities deduction from cooperatives. Enter deduction from Form 23 953.373 24 5,876 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 . . . 11,975,605

Form **8910**

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

Alternative Motor Vehicle Credit

► Attach to your tax return.

▶ Information about Form 8910 and its separate instructions is at www.irs.gov/form8910.

3,011

Total Forms Filed =

OMB No. 1545-1998

2014

Attachment
Sequence No. 152

Identifying number

Note.						
• Use	this form to claim the credit for certain alternative motor ve	hicle	s.			
Clair	m the credit for certain plug-in electric vehicles on Form 89	36.				
Part	Tentative Credit					
Use a	separate column for each vehicle. If you need more column	ns,	(a) Vehicle 1		(b) Vehicle	2
use a	dditional Forms 8910 and include the totals on lines 7 and 1	11.	(a) Verlicie i		(b) Verlicie	_
1	Year, make, and model of vehicle	1				
2	Vehicle identification number (see instructions)	2				
3	Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /		/ /	
4	Tentative credit (see instructions for amount to enter)	4	3,010		*	
	Next: If you did NOT use your vehicle for business or in	nvesti	ment purposes and did no	t hav	e a credit from a part	nership o
	S corporation, skip Part II and go to Part III. All others, go	to Pa	art II.			
Part	II Credit for Business/Investment Use Part of \	V ehic	cle			
5	Business/investment use percentage (see instructions)	5		%		%
6	Multiply line 4 by line 5	6				
7	Add columns (a) and (b) on line 6			7	*	
8	Alternative motor vehicle credit from partnerships and S c	orpo	rations (see instructions)	8	*	
9	Business/investment use part of credit. Add lines 7					
	corporations, stop here and report this amount on Sche		•			
	amount on Form 3800, Part III, line 1r			9	1,109	
Part	Credit for Personal Use Part of Vehicle					
10	If you skipped Part II, enter the amount from line 4. If					
	you completed Part II, subtract line 6 from line 4	10				
11	Add columns (a) and (b) on line 10			11	3,006	
12	Enter the amount from Form 1040, line 47, or Form 1040N	IR, lir	ne 45	12		
13	Personal credits from Form 1040 or 1040NR (see instructi			13	2,501	
14	Subtract line 13 from line 12. If zero or less, enter -0- and				-	
	the personal use part of the credit			14	3,005	
15	Personal use part of credit. Enter the smaller of line 1	1 or I	ine 14 here and on Form			
	1040, line 54 (or Form 1040NR, line 51). Check box c or					

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

15

Form **8910** (2014)

3,000

the space next to that box. If line 14 is smaller than line 11, see instructions $\,$.

^{*} Data not shown because of the small number of sample returns on which they are based.

Form **8910**

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

Alternative Motor Vehicle Credit

► Attach to your tax return.

▶ Information about Form 8910 and its separate instructions is at www.irs.gov/form8910.

OMB No. 1545-1998

2014

Attachment Sequence No. 152

Identifying number

	Total Forms Filed = 3,011		,	
Note.				
	this form to claim the credit for certain alternative motor vehicles.			
	m the credit for certain plug-in electric vehicles on Form 8936.			
	Tentative Credit			
	separate column for each vehicle. If you need more columns, dditional Forms 8910 and include the totals on lines 7 and 11.		(b) Vehicle 2	
1	Year, make, and model of vehicle			
2	Vehicle identification number (see instructions) 2			
3	Enter date vehicle was placed in service (MM/DD/YYYY) 3 / /		/ /	
4	Tentative credit (see instructions for amount to enter) 4 9,107		*	
	Next: If you did NOT use your vehicle for business or investment purposes and did no S corporation, skip Part II and go to Part III. All others, go to Part II.	t have	e a credit from a partners	ship or
Part	II Credit for Business/Investment Use Part of Vehicle			
5	Business/investment use percentage (see instructions) 5	%		%
6	Multiply line 4 by line 5			
7	Add columns (a) and (b) on line 6	7	*	
8	Alternative motor vehicle credit from partnerships and S corporations (see instructions)	8	*	
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S			
	corporations, stop here and report this amount on Schedule K. All others, report this			
	amount on Form 3800, Part III, line 1r	9	538	
Part				
10	If you skipped Part II, enter the amount from line 4. If			
	you completed Part II, subtract line 6 from line 4			
11	Add columns (a) and (b) on line 10	11	8,895	
12	Enter the amount from Form 1040, line 47, or Form 1040NR, line 45	12		
13	Personal credits from Form 1040 or 1040NR (see instructions)	13	8,305	
14	Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit	14	357,612	
15	Personal use part of credit. Enter the smaller of line 11 or line 14 here and on Form 1040, line 54 (or Form 1040NR, line 51). Check box c on that line and enter "8910" in			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

15

Form **8910** (2014)

8,801

the space next to that box. If line 14 is smaller than line 11, see instructions . . .

^{*} Data not shown because of the small number of sample returns on which they are based.

Department of the Treasury Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

► Attach to your tax return.

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

OMB No. 1545-1981 Attachment Sequence No. **151**

Identifying number Name(s) shown on return Total Forms Filed = 7,888

Part	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	7,881	
Part	II Credit for Business/Investment Use Part of Refueling Property			
2	Business/investment use part (see instructions)	2	2,469	
3	Section 179 expense deduction (see instructions)	3	*	
4	Subtract line 3 from line 2	4		
5	Multiply line 4 by 30% (.30)	5		
6	Maximum business/investment use part of credit (see instructions)	6	2,470	
7	Enter the smaller of line 5 or line 6	7	2,469	
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see			
	instructions)	8	*	
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop			
	here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9	2,476	
Part		J J	2,470	
	C. Call 131 1 Globilat Good at Col Holdoning 1 Topolity			
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	6,865	
14	Regular tax before credits:		.,	
	• Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or			
	the sum of the amounts from Form 1040NR, lines 42 and 44.	14		
	Other filers. Enter the regular tax before credits from your return.			
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:			
а	Foreign tax credit			
b	Certain allowable credits (see instructions)			
С	Add lines 15a and 15b	15c	4,798	
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not	40		
4-	file this form unless you are claiming a credit on line 9	16	6,864	
17	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 33.	47	2 070	
	Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	3,879	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are			
10	claiming a credit on line 9	18	6,425	
10		10	0,420	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller			
	than line 13, see instructions	19	6,425	
For Pa	aperwork Reduction Act Notice, see instructions. Cat. No. 37721Q		Form 8911 ((2014)
			roilli Oo i i ((14) سے

* Data not shown because of the small number of sample returns on which they are based.

8911

Department of the Treasury Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

► Attach to your tax return.

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

OMB No. 1545-1981

2014

Attachment
Sequence No. 151

19

Cat. No. 37721Q

4,723

Form **8911** (2014)

Identifying number Name(s) shown on return Total Forms Filed = 7.888 Part I **Total Cost of Refueling Property** Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions) 59,808 Credit for Business/Investment Use Part of Refueling Property Part II Business/investment use part (see instructions) 8,879 3 Section 179 expense deduction (see instructions) 3 4 4 5 Multiply line 4 by 30% (.30) 5 6 Maximum business/investment use part of credit (see instructions) . . . 6 73,854 7 7 2,648 8 Alternative fuel vehicle refueling property credit from partnerships and S corporations (see 8 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, Part III, 9 2.884 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 10 11 11 12 12 Maximum personal use part of credit (see instructions) 13 13 4,777 14 Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44. 14 • Other filers. Enter the regular tax before credits from your return. 15 Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: Certain allowable credits (see instructions) 15b Add lines 15a and 15b 15,972 15c 16 Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not 16 225,336 Tentative minimum tax (see instructions): 17 • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax 17 185.530 form or schedule. 18 Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are 18 43,316 Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller

For Paperwork Reduction Act Notice, see instructions.

* Data not shown because of the small number of sample returns on which they are based.

than line 13, see instructions

Form **8917**

Department of the Treasury Internal Revenue Service

Tuition and Fees Deduction

1,752,785

► Attach to Form 1040 or Form 1040A.

Information about Form 8917 and its instructions is at www.irs.gov/form8917.

OMB No. 1545-0074

2014

Attachment
Sequence No. 60

Name(s) shown on return

Total Forms Filed =

Your social security number

	A	
		7
	•	1
CA	UTI	ON

You cannot take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.

	_	
Refore	VOII	heain:

- ✓ To see if you qualify for this deduction, see Who Can Take the Deduction in the instructions below.
- ✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2014 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return)			(b) Student's social security number (as shown on page			(c) Adjusted quali	
	First name Last name			1 of your tax			instructions)	
				Student 1			1,748,570	
				Student 2			40,627	
				Student 3	Student 4	4	6,339	*
2	Add the amounts on line 1, column	(c), and enter the total				2	1,748,570	
3	Enter the amount from Form 1040, I	ine 22, or Form 1040A, line 15	3		+			
4	Enter the total from either:							
	• Form 1040, lines 23 through 33, p entered on the dotted line next to Fo							
	• Form 1040A, lines 16 through 18.		4		1			
5	Subtract line 4 from line 3.* If the restop; you cannot take the deduction			if married filing jo		5	1,746,794	
	*If you are filing Form 2555, 2555-l see Effect of the Amount of Your In 6, to figure the amount to enter on li	come on the Amount of Your L						
6	Tuition and fees deduction. Is the filling jointly)?	e amount on line 5 more than	\$65,00	0 (\$130,000 if m	arried			
	Yes. Enter the smaller of line 2,	or \$2,000.				6	1,747,322	
	No. Enter the smaller of line 2,	or \$4,000. J						
	Also enter this amount on Form 10-	40, line 34, or Form 1040A, line	e 19.					

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

Cat. No. 37728P

Form **8917** (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

Form **8917**

Department of the Treasury Internal Revenue Service

Tuition and Fees Deduction

► Attach to Form 1040 or Form 1040A.

Information about Form 8917 and its instructions is at www.irs.gov/form8917.

OMB No. 1545-0074

2014

Attachment
Sequence No. 60

Name(s) shown on return

Before you begin:

Total Forms Filed = 1,752,785

Your social security number



You cannot take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.

✓ To see if you qualify for this deduction, see Who Can Take the Deduction in the instructions below.

	✓ If you file Form 1040, figure any write-in adjustmen 1040, line 36. See the 2014 Form 1040 instructions		on the do	otted	line next to Form	
1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's soon number (as shown 1 of your tax	wn on pag	,	(c) Adjusted qualities expenses (see instructions)	
		Student 1			10,388,858	
		Student 2			221,022	
		Student 3	Student	4	11,647	,
2	Add the amounts on line 1, column (c), and enter the total			2	10,621,559	
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15		\perp			
4	Enter the total from either:					
	• Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or					
	• Form 1040A, lines 16 through 18					
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000	if married filing jo	ointly),			
	stop; you cannot take the deduction for tuition and fees	• •		5	105,486,233	
	*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income see Effect of the Amount of Your Income on the Amount of Your Deduction 6, to figure the amount to enter on line 5.					
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,00 filing jointly)?	00 (\$130,000 if m	arried			
	Yes. Enter the smaller of line 2, or \$2,000.			6	3,871,885	
	No. Enter the smaller of line 2, or \$4,000.					

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

Cat. No. 37728P

Form **8917** (2014)

Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.

^{*} Data not shown because of the small number of sample returns on which they are based.

Form **8936**

Department of the Treasury Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two- or Three-Wheeled Plug-in Electric Vehicles) ► Attach to your tax return.

▶ Information about Form 8936 and its instructions is at www.irs.gov/form8936.

OMB No. 1545-2137

2014

Attachment

nternal Revenue Service				Sequence No. 120
Name(s) shown on return	Total Forms Filed =	49,618	Identifying i	number

	_
N.	
IV	MA

- Use this form to claim the credit for certain plug-in electric vehicles.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Par	Tentative Credit			
	separate column for each vehicle. If you need more colum dditional Forms 8936 and include the totals on lines 12 and		(a) Vehicle 1	(b) Vehicle 2
1	Year, make, and model of vehicle	1		
2	Vehicle identification number (see instructions)	2		
3	Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4	If the vehicle is a two- or three-wheeled vehicle, enter			
	the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions) .	4		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part	II Credit for Business/Investment Use Part of \	/ehi	cle			
5 6	Business/investment use percentage (see instructions) Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11	5		%		%
7	Section 179 expense deduction (see instructions) .	7				
8	Subtract line 7 from line 6	8				
9	Multiply line 8 by 10% (.10)	9				
10 11	Maximum credit per vehicle	10 11				
12 13	Add columns (a) and (b) on line 11	fro	m partnerships and S	12	2,040 902	
14	Business/investment use part of credit. Add lines 12 corporations, stop here and report this amount on Sche amount on Form 3800, Part III, line 1y	and dule	13. Partnerships and S K. All others, report this	14	2,938	

Note. Complete Part III to figure any credit for the personal use part of the vehicle.

Form **8936**

Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two- or Three-Wheeled Plug-in Electric Vehicles) ► Attach to your tax return.

▶ Information about Form 8936 and its instructions is at www.irs.gov/form8936.

OMB No. 1545-2137

2014

Attachment
Sequence No. 125

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

Total Forms Filed = 49,618

Identifying number

- Use this form to claim the credit for certain plug-in electric vehicles.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part	Tentative Credit				
	separate column for each vehicle. If you need more colum ditional Forms 8936 and include the totals on lines 12 and	•	(a) Vehicle 1	(b) Vehicle 2	
1	Year, make, and model of vehicle	1			
2	Vehicle identification number (see instructions)	2			
	Enter date vehicle was placed in service (MM/DD/YYYY)	3			
	If the vehicle is a two- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions).				
		4			

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part	II Credit for Business/Investment Use Part of	Vehic	ele			
5 6	Business/investment use percentage (see instructions) Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11	5		%		%
7	Section 179 expense deduction (see instructions) .	7				
8	Subtract line 7 from line 6	8				
9	Multiply line 8 by 10% (.10)	9				
10	Maximum credit per vehicle	10				
11	If the vehicle is a two- or three-wheeled vehicle, enter	11				
12	Add columns (a) and (b) on line 11			12	5,532	
13	Qualified plug-in electric drive motor vehicle credi corporations (see instructions)			13	6,678	
14	Business/investment use part of credit. Add lines 12 corporations, stop here and report this amount on Sche amount on Form 3800, Part III, line 1y	edule	K. All others, report this	14	12,209	

Note. Complete Part III to figure any credit for the personal use part of the vehicle.

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E

Form **8936** (2014)

Form 8936 (2014) Page **2**

Part	Credit for Personal Use Part of Vehicle				
			(a) Vehicle 1		(b) Vehicle 2
15	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and enter this amount on line 18	15			
16	Multiply line 15 by 10% (.10)	16			
17	Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10	17			
18	If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 16 or line 17	18			
19	Add columns (a) and (b) on line 18			19	46,683
20	Enter the amount from Form 1040, line 47, or Form 1040N	NR, lir	ne 45	20	
21	Personal credits from Form 1040 or 1040NR (see instruct	ions)		21	20,526
22	Subtract line 21 from line 20			22	49,520
23	Personal use part of credit. Enter the smaller of line 1 1040, line 54, or Form 1040NR, line 51. Check box c or the space next to that box. If line 22 is smaller than line 19	n that	line and enter "8936" in	23	46,594

General Instructions

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

Future Developments

For the latest information about developments related to Form 8936 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8936.

What's New

The credit for qualified two- or three-wheeled plug-in electric vehicles expired for vehicles acquired after 2013. However, if you acquired the vehicle before 2014, but placed it in service during 2014, you may still be able to claim the credit for 2014. Do not report qualified two- or three-wheeled plug-in electric vehicles acquired after 2013 on Form 8936 unless the credit is extended.

Purpose of Form

For tax years beginning after 2008, use Form 8936 to figure your credit for qualified plug-in electric drive motor vehicles you placed in service during your tax year. Also use Form 8936 to figure your credit for certain qualified two- or three-wheeled plug-in electric vehicles acquired after 2011. The credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit.

Partnerships and S corporations must file this form to claim the credit. All other taxpayers are not required to complete or file this form if their only source for this credit is a partnership or S corporation. Instead, they can report this credit directly on line 1y in Part III of Form 3800, General Business Credit.

Qualified Plug-in Electric Drive Motor Vehicle

This is a new vehicle with at least four wheels that:

- Is propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of not less than 4 kilowatt hours and is capable of being recharged from an external source of electricity, and
- Has a gross vehicle weight of less than 14,000 pounds.

Qualified Two- or Three-Wheeled Plug-in Electric Vehicle

This is a new vehicle with two or three wheels that:

- Is capable of achieving a speed of 45 miles per hour or greater,
- Is propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of not less than 2.5 kilowatt hours and is capable of being recharged from an external source of electricity, and
- Has a gross vehicle weight of less than 14,000 pounds.

Form 8936 (2014) Page **2**

Part	Credit for Personal Use Part of Vehicle					
			(a) Vehicle 1		(b) Vehicle 2	
15	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and enter this amount on line 18	15				
6	Multiply line 15 by 10% (.10)	16				
7	Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10	17				
8	If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 16 or line 17	18				
9	Add columns (a) and (b) on line 18			19	285,117	
0	Enter the amount from Form 1040, line 47, or Form 1040N	IR, lir	ne 45	20		
1	Personal credits from Form 1040 or 1040NR (see instruction	ons)		21	130,564	
2	Subtract line 21 from line 20			22	6,237,793	
23	Personal use part of credit. Enter the smaller of line 19 1040, line 54, or Form 1040NR, line 51. Check box c or the space next to that box. If line 22 is smaller than line 19	that	line and enter "8936" in	23	263,268	

General Instructions

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

Future Developments

For the latest information about developments related to Form 8936 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8936.

What's New

The credit for qualified two- or three-wheeled plug-in electric vehicles expired for vehicles acquired after 2013. However, if you acquired the vehicle before 2014, but placed it in service during 2014, you may still be able to claim the credit for 2014. Do not report qualified two- or three-wheeled plug-in electric vehicles acquired after 2013 on Form 8936 unless the credit is extended.

Purpose of Form

For tax years beginning after 2008, use Form 8936 to figure your credit for qualified plug-in electric drive motor vehicles you placed in service during your tax year. Also use Form 8936 to figure your credit for certain qualified two- or three-wheeled plug-in electric vehicles acquired after 2011. The credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit.

Partnerships and S corporations must file this form to claim the credit. All other taxpayers are not required to complete or file this form if their only source for this credit is a partnership or S corporation. Instead, they can report this credit directly on line 1y in Part III of Form 3800, General Business Credit.

Qualified Plug-in Electric Drive Motor Vehicle

This is a new vehicle with at least four wheels that:

- Is propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of not less than 4 kilowatt hours and is capable of being recharged from an external source of electricity, and
- Has a gross vehicle weight of less than 14,000 pounds.

Qualified Two- or Three-Wheeled Plug-in Electric Vehicle

This is a new vehicle with two or three wheels that:

- Is capable of achieving a speed of 45 miles per hour or greater,
- Is propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of not less than 2.5 kilowatt hours and is capable of being recharged from an external source of electricity, and
- Has a gross vehicle weight of less than 14,000 pounds.

Form **8941**

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

2014

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	Total Forms Filed = 6,217	iden	titying number	
Α	Did you pay premiums during your tax year for employee health insurance coverage you provide Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement			siness
	 Yes. Enter Marketplace Identifier (if any): No. Stop. Do not file Form 8941 (see instructions for an exception that may apply to a cooperative, estate, or trust). 	parti	nership, S corpor	ation,
В	Enter the employer identification number (EIN) used to report employment taxes for individuals different from the identifying number listed above	inclu	uded on line 1 be	low it
Cau	tion. See the instructions and complete Worksheets 1 through 7 as needed.			
1	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))	1		
2	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2		
3	Average annual wages you paid for the tax year (from Worksheet 3, line 3). If you entered \$51,000 or more, skip lines 4 through 11 and enter -0- on line 12	3		
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	4	5,414	
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 the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))	5	5,414	
6	Enter the smaller of line 4 or line 5	6	5,414	
7	Multiply line 6 by the applicable percentage:		5,	
-	• Tax-exempt small employers, multiply line 6 by 35% (.35)			
	• All other small employers, multiply line 6 by 50% (.50)	7	5,414	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	5,414	
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	5,406	
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	*	
11	Subtract line 10 from line 4. If zero or less, enter -0	11	5,414	
12	Enter the smaller of line 9 or line 11	12	5,406	
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 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))	13		•
14	Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	14		
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	735	
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	6,053	
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 2014 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** (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

Form **8941**

Credit for Small Employer Health Insurance Premiums

► Attach to your tax return.

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

OMB No. 1545-2198

Attachment Sequence No. **63**

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

Total Forms Filed =

6,217

Identifying number

Α	Did you pay premiums during your tax year for employee health insurance coverage you provide Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement			siness
	 Yes. Enter Marketplace Identifier (if any): No. Stop. Do not file Form 8941 (see instructions for an exception that may apply to a cooperative, estate, or trust). 	parti	nership, S corpor	ation
В	Enter the employer identification number (EIN) used to report employment taxes for individuals different from the identifying number listed above	inclu	uded on line 1 be	low if
Cau	tion. See the instructions and complete Worksheets 1 through 7 as needed.			
1	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))	1		
2	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2		
3	Average annual wages you paid for the tax year (from Worksheet 3, line 3). If you entered \$51,000 or more, skip lines 4 through 11 and enter -0- on line 12	3		
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	4	84,162	
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 the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))	_	103,556	
		5		
6	Enter the smaller of line 4 or line 5	6	76,657	
7	Multiply line 6 by the applicable percentage:			
	• Tax-exempt small employers, multiply line 6 by 35% (.35)	_	07.474	
	• All other small employers, multiply line 6 by 50% (.50)	7	37.174	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	36,525	
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	22,803	
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	*	
11	Subtract line 10 from line 4. If zero or less, enter -0	11	81,057	
12	Enter the smaller of line 9 or line 11	12	22,803	
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 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))	13		
14	Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	14		
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	3,524	
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	40	26 227	
47		16	26,327	
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 2014 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** (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

Department of the Treasury Internal Revenue Service

Additional Medicare Tax

► If any line does not apply to you, leave it blank. See separate instructions.
 ► Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS. ▶ Information about Form 8959 and its instructions is at www.irs.gov/form8959.

Attachment Sequence No. **71**

OMB No. 1545-0074

Name(s) shown on return

Your social security number

Name(s	Total Forms Filed = 3,834,490			You	r social security number
Par	Additional Medicare Tax on Medicare Wages				
1	Medicare wages and tips from Form W-2, box 5. If you have				
	more than one Form W-2, enter the total of the amounts				
	from box 5	1	3,630,493		
2	Unreported tips from Form 4137, line 6	2	*	_	
3		3	2.262	-	
	Wages from Form 8919, line 6	_	2,263		
4	Add lines 1 through 3	4	3,630,497	_	
5	Enter the following amount for your filing status:				
	Married filing jointly \$250,000				
	Married filing separately \$125,000				
	Single, Head of household, or Qualifying widow(er) \$200,000	5	3,804,740		
6	Subtract line 5 from line 4. If zero or less, enter -0			. 6	2,667,089
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by	0.9%	6 (.009). Enter here and	d	
	go to Part II				2,665,725
ari	Additional Medicare Tax on Self-Employment Inc				
8	Self-employment income from Schedule SE (Form 1040),				
O	Section A, line 4, or Section B, line 6. If you had a loss, enter				
	-0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8	1,049,469		
^		-	1,0-0,700		
9	Enter the following amount for your filing status:				
	Married filing jointly \$250,000				
	Married filing separately \$125,000				
	Single, Head of household, or Qualifying widow(er) \$200,000	9	3,584,830		
0	Enter the amount from line 4	10			
1	Subtract line 10 from line 9. If zero or less, enter -0	11	1,111,620		
2	Subtract line 11 from line 8. If zero or less, enter -0	·		. 12	929,847
3	Additional Medicare Tax on self-employment income. Multiply	line 1	2 by 0.9% (.009). Ente	r	
	here and go to Part III			. 13	929,675
art		Tax	Act (RRTA) Compe	nsation	
4	Railroad retirement (RRTA) compensation and tips from		, , ,		
	Form(s) W-2, box 14 (see instructions)	14	2,176		
5	Enter the following amount for your filing status:				
•	Married filing jointly \$250,000				
	Married filing separately \$125,000				
		15	3,457,551		
_	Single, Head of household, or Qualifying widow(er) \$200,000	_			1,499
6	,,,,,,			. 16	1,433
7	Additional Medicare Tax on railroad retirement (RRTA) comper	nsatio	n. Multiply line 16 by		4.400
	0.9% (.009). Enter here and go to Part IV			. 17	1,499
art	IV Total Additional Medicare Tax				1
8	Add lines 7, 13, and 17. Also include this amount on Form				2.446.406
	1040-PR, and 1040-SS filers, see instructions) and go to Part \	/		. 18	3,116,486
art	V Withholding Reconciliation				
9	Medicare tax withheld from Form W-2, box 6. If you have				
	more than one Form W-2, enter the total of the amounts				
	from box 6	19	3,623,325		
20	Enter the amount from line 1	20			
21	Multiply line 20 by 1.45% (.0145). This is your regular				
	Medicare tax withholding on Medicare wages	21	3,626,695		
2					
22	Subtract line 21 from line 19. If zero or less, enter -0 This is you withholding an Madisara wages				2,836,893
	withholding on Medicare wages			. 22	2,000,000
23	Additional Medicare Tax withholding on railroad retirement (RF		•		4,030
	W-2, box 14 (see instructions)			. 23	7,000
24	Total Additional Medicare Tax withholding. Add lines 22 and			_	
	amount with federal income tax withholding on Form 1040, line				0.040.550
	and 1040-SS filers, see instructions)	<u>.</u> .	<u> </u>	. 24	2,840,550

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

Cat. No. 59475X

Form **8959** (2014)

^{*} Data not shown because of the small number of sample returns on which they are based.

Form **8959**

Department of the Treasury Internal Revenue Service

Additional Medicare Tax

► If any line does not apply to you, leave it blank. See separate instructions.

► Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.

▶ Information about Form 8959 and its instructions is at www.irs.gov/form8959.

OMB No. 1545-0074

2014

Attachment
Sequence No. 71

Form **8959** (2014)

Cat. No. 59475X

Name(s) shown on return Your social security number **Total Forms Filed =** 3,834,490 Part I **Additional Medicare Tax on Medicare Wages** Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts 1,418,067,639 1 2 2 Unreported tips from Form 4137, line 6 100,745 3 3 4 1,418,170,328 4 Add lines 1 through 3 5 Enter the following amount for your filing status: Married filing separately \$125,000 905,900,197 Single, Head of household, or Qualifying widow(er) \$200,000 6 646,277,394 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and 5,816,500 Additional Medicare Tax on Self-Employment Income Part II Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.) 8 236,480,787 9 Enter the following amount for your filing status: Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000 9 853,710,626 10 10 Enter the amount from line 4 Subtract line 10 from line 9. If zero or less, enter -0-... 11 11 135,393,238 Subtract line 11 from line 8. If zero or less, enter -0- 160,107,688 12 12 13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter 1,440,966 Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation Railroad retirement (RRTA) compensation and tips from 870,249 Form(s) W-2, box 14 (see instructions) 14 15 Enter the following amount for your filing status: Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000 15 388.793 16 16 17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 17 Part IV Total Additional Medicare Tax 18 Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 7,260,966 1040-PR, and 1040-SS filers, see instructions) and go to Part V Part V Withholding Reconciliation Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts 19 26,359,366 Enter the amount from line 1 20 20 21 Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages 20,561,978 22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax 22 5.837.786 23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form 11.198 23 24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, 5.848.984 24

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

Form **8960**

Department of the Treasury Internal Revenue Service (99)

Net Investment Income Tax— Individuals, Estates, and Trusts

► Attach to your tax return.

▶ Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

OMB No. 1545-2227

2014

Attachment Sequence No. 72

Name(s) shown on your tax return Your social security number or EIN Total Forms Filed = 3,642,976 Section 6013(g) election (see instructions) Boxes checked = * **Investment Income** ☐ Section 6013(h) election (see instructions) Boxes checked = 367 Boxes checked = 11,167 ☐ Regulations section 1.1411-10(g) election (see instructions) 1 3,308,474 2 2,904,072 Annuities (see instructions) 3 3 69.484 Rental real estate, royalties, partnerships, S corporations, trusts, 4a 1,942,529 Adjustment for net income or loss derived in the ordinary course of b a non-section 1411 trade or business (see instructions) 4b 1,216,161 4c C 1,359,949 5a Net gain or loss from disposition of property (see instructions) . 5a 2,832,276 Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions) 5b 336,731 Adjustment from disposition of partnership interest or S corporation 8,764 stock (see instructions) Combine lines 5a through 5c 5d 2,780,591 d 6 Adjustments to investment income for certain CFCs and PFICs (see instructions) 6 6,750 7 7 664,060 8 Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7. . . . 3,633,292 **Investment Expenses Allocable to Investment Income and Modifications** Investment interest expenses (see instructions) 542,834 State, local, and foreign income tax (see instructions) 2,665,122 Miscellaneous investment expenses (see instructions) 9с 511,786 Add lines 9a, 9b, and 9c 9d 2,839,353 10 10 191,908 11 Total deductions and modifications. Add lines 9d and 10 11 2,854,038 Part III Tax Computation 12 Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13-17. Estates and trusts complete lines 18a–21. If zero or less, enter -0- 12 3,620,023 Individuals: 13 Modified adjusted gross income (see instructions) 3,641,627 14 Threshold based on filing status (see instructions) 3,642,976 15 Subtract line 14 from line 13. If zero or less, enter -0- 16 16 3,594,069 Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and 17 3,591,314 17 **Estates and Trusts:** Net investment income (line 12 above) 18a 18a Deductions for distributions of net investment income and 18b deductions under section 642(c) (see instructions) Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0- 18c 19a 19a Adjusted gross income (see instructions) b Highest tax bracket for estates and trusts for the year (see 19b Subtract line 19b from line 19a. If zero or less, enter -0-19c 20 20 Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here 21 and include on your tax return (see instructions) 21

Form **8960**

Department of the Treasury Internal Revenue Service (99)

Net Investment Income Tax— Individuals, Estates, and Trusts

► Attach to your tax return.

▶ Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

OMB No. 1545-2227

2014

Attachment
Sequence No. 72

Name(s)	Total Forms Filed = 3,642,976			Your soc	cial security number or l	EIN
Part	Investment Income Section 6013(g) election (see instruction Section 6013(h) election (see instruction Regulations section 1.1411-10(g) election (see instruction Regulations section 1.1411-10(g) election (see instruction Section 1.1411-10(g) election (see instruction Section 1.1411-10(g) election (see instruction Section 6013(g) election 6013(g) election (see instruction 6013(g) election 6013(g) elect	ions)	see instructions)			
1	Taxable interest (see instructions)			1	50,907,892	
	Ordinary dividends (see instructions)				147,592,888	
	Annuities (see instructions)			3	2,672,474	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	517,440,361			
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-423,769,429			
	Combine lines 4a and 4b			4c	93,670,932	
	Net gain or loss from disposition of property (see instructions) .	5a	553,419,677		00,010,002	
	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	-91,423,699			
	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	-14,818,713			
	Combine lines 5a through 5c				447,177,265	
	Adjustments to investment income for certain CFCs and PFICs (see in				1,114,230	
	Other modifications to investment income (see instructions)				-1,180,361	
	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7.			8	741,955,321	
Part	•					
	Investment interest expenses (see instructions)	9a	11,112,329			
	State, local, and foreign income tax (see instructions)	9b	37,802,548			
C	Miscellaneous investment expenses (see instructions)	9c	15,696,779	— 。.		
	Add lines 9a, 9b, and 9c				64,611,656	
	Additional modifications (see instructions)				457,308	
	Total deductions and modifications. Add lines 9d and 10			11	65,068,964	
	Tax Computation			<u>. </u>		
	Net investment income. Subtract Part II, line 11 from Part I, line 8. Inc 17. Estates and trusts complete lines 18a–21. If zero or less, enter -0-				677,603,114	
	Individuals:	مدا				
	Modified adjusted gross income (see instructions)		2,572,860,147			
	Threshold based on filing status (see instructions)	14	863,945,276			
	Subtract line 14 from line 13. If zero or less, enter -0		1,715,411,481		F04 F02 020	
	Enter the smaller of line 12 or line 15	% (.0	38). Enter here ar	nd	591,582,039 22,480,136	
	Estates and Trusts:				22,400,100	
	Net investment income (line 12 above)	18a				
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b				
С	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c				
	Adjusted gross income (see instructions)	19a				
b	Highest tax bracket for estates and trusts for the year (see instructions)					
	Subtract line 19b from line 19a. If zero or less, enter -0	19b 19c				
с 20	Enter the smaller of line 18c or line 19c			20		
	Net investment income tax for estates and trusts. Multiply line 20 b					
	and include on your tax return (see instructions)	.y 3.0		re 21		

Form **8962**

Department of the Treasury Internal Revenue Service

Premium Tax Credit (PTC)

► Attach to Form 1040, 1040A, or 1040NR.

▶ Information about Form 8962 and its separate instructions is at www.irs.gov/form8962.

OMB No. 1545-0074

Name										ocquence No. 10		
	shown on your re	Your social security number Total Forms Filed = 3,620,042							Relief (see instructions)			
Part 1: Annual and Monthly Contribution Amount												
1						orm 1040 <i>A</i>	A, line 6d, or Form 1040	ONR, line 7d .	1	3,620,042		
2a	Modified AGI: Enter your modified AGI (see instructions)									72,345		
3	•	lousehold Income: Add the amounts on lines 2a and 2b										
			3,552,194									
4		and the federal riate box for the states and DC	4	3,620,042								
5		unded to a whole r special rules.)	5	3,547,569 %								
6	_	entered on line 5 les	ss than or equ	al to 400°	%? (See ins	tructions if	f the result is less than	100%.)				
		are not eligible to rure Excess Advance F				ce paymer	nt of PTC, see the inst	ructions for how				
7	Applicable F	igure: Using your line	e 5 percentage	, locate y	our "applica	ble figure"	on the table in the inst	ructions	7	3,427,648		
8a		tribution for Health	Care:				hly Contribution for He					
	Multiply line				60,786		a by 12. Round to whole		8b	3,356,154		
							e Payment of Pre					
9	_ ′	. ,	. ,	J	J	,	and want to use the alter	,	`	,		
10	•	to Part 4, Shared Pol	•				r Year of Marriage.					
10		ontinue to line 11.		•	, ,	•			o lin	es 12-23. Compute		
		A. Premium	B. Annual Pr		C. An	nual	D. Annual Maximum	E. Annual Premiu	ım	F. Annual Advance		
С	Annual alculation	Amount (Form(s) 1095-A, line 33A)	Amount of S (Form(s) 1099 33B)	5-A, line	Contributio (Line		Premium Assistance (Subtract C from B)	Tax Credit Allowe (Smaller of A or I		Payment of PTC (Form(s) 1095-A, line 33C)		
11	Annual Totals	645,589	635,8	70	662,	668	595,552	594,517		641,835		
	Monthly Premium Amount (Form(s) 1095-A, lines 21–32, column R) A. Monthly Premium Amount (Form(s) 1095-A, lines 21–32, column B) A. Monthly Premium Amount (C. Monthly Contribution Amount (Amount from line 8b) or alternative marriage (Subtract C from B) C. Monthly Contribution Amount (Amount from line 8b) or alternative marriage (Subtract C from B)								ed /	d Payment of PTC		
		lines 21–32, column A)	21–32, colu	инн D)			(50500000000000000000000000000000000000	('ן (כ	•		
12	January		21–32, colu	ліні <i>Б)</i>			(Substant Silinia)	262,227) (ر	290,594		
12 13	January February		21–32, colu	лин Б)			(cashact o hem 2)	,) (ر			
			21–32, colu	инн Б)			(Contact o non 2)	262,227 524,028 829,012) (C	290,594 572,680 901,168		
13	February		21–32, colu	инн Б)				262,227 524,028 829,012 1,337,314) (C	290,594 572,680 901,168 1,432,405		
13 14 15 16	February March April May		21–32, colu	ліпі Б)				262,227 524,028 829,012 1,337,314 2,085,922)) (290,594 572,680 901,168 1,432,405 2,226,340		
13 14 15 16 17	February March April May June		21–32, colu	ліпі Б)				262,227 524,028 829,012 1,337,314 2,085,922 2,127,897)) (290,594 572,680 901,168 1,432,405 2,226,340 2,268,417		
13 14 15 16 17 18	February March April May June July		21–32, colu	ліпі Б)				262,227 524,028 829,012 1,337,314 2,085,922 2,127,897 2,144,253)) (290,594 572,680 901,168 1,432,405 2,226,340 2,268,417 2,286,790		
13 14 15 16 17 18 19	February March April May June July August		21–32, colu	шш Б)				262,227 524,028 829,012 1,337,314 2,085,922 2,127,897 2,144,253 2,166,129)) (290,594 572,680 901,168 1,432,405 2,226,340 2,268,417 2,286,790 2,316,127		
13 14 15 16 17 18 19 20	February March April May June July August September		21–32, colu	инн в)				262,227 524,028 829,012 1,337,314 2,085,922 2,127,897 2,144,253 2,166,129 2,164,124)) (290,594 572,680 901,168 1,432,405 2,226,340 2,268,417 2,286,790 2,316,127 2,326,650		
13 14 15 16 17 18 19 20 21	February March April May June July August September October		21–32, colu	ини Б)				262,227 524,028 829,012 1,337,314 2,085,922 2,127,897 2,144,253 2,166,129 2,164,124 2,145,286)) (290,594 572,680 901,168 1,432,405 2,226,340 2,268,417 2,286,790 2,316,127 2,326,650 2,302,177		
13 14 15 16 17 18 19 20 21	February March April May June July August September October November		21–32, colu	ини в)				262,227 524,028 829,012 1,337,314 2,085,922 2,127,897 2,144,253 2,166,129 2,164,124 2,145,286 2,143,389)) (290,594 572,680 901,168 1,432,405 2,226,340 2,268,417 2,286,790 2,316,127 2,326,650 2,302,177 2,289,851		
13 14 15 16 17 18 19 20 21 22 23	February March April May June July August September October November December	A)	21–32, COIL		monthly con	ntribution)		262,227 524,028 829,012 1,337,314 2,085,922 2,127,897 2,144,253 2,166,129 2,164,124 2,145,286 2,143,389 2,093,955		290,594 572,680 901,168 1,432,405 2,226,340 2,268,417 2,286,790 2,316,127 2,326,650 2,302,177 2,289,851 2,237,583		
13 14 15 16 17 18 19 20 21	February March April May June July August September October November December Total Premiu	A)	the amount fi	rom line 1	monthly con	ines 12E th	nrough 23E and enter through 23F and enter the	262,227 524,028 829,012 1,337,314 2,085,922 2,127,897 2,144,253 2,166,129 2,164,124 2,145,286 2,143,389 2,093,955 the total here	24	290,594 572,680 901,168 1,432,405 2,226,340 2,268,417 2,286,790 2,316,127 2,326,650 2,302,177 2,289,851 2,237,583 3,104,620		
13 14 15 16 17 18 19 20 21 22 23 24	February March April May June July August September October November December Total Premium Advance Pa	Im Tax Credit: Enter yment of PTC: Enter Tax Credit: If line 24	the amount first the amount first greater than	rom line 1	11E or add I	ines 12E thines 12F the from line	nrough 23E and enter t	262,227 524,028 829,012 1,337,314 2,085,922 2,127,897 2,144,253 2,166,129 2,164,124 2,145,286 2,143,389 2,093,955 the total here the total here there and on Form	24	290,594 572,680 901,168 1,432,405 2,226,340 2,268,417 2,286,790 2,316,127 2,326,650 2,302,177 2,289,851 2,237,583		
13 14 15 16 17 18 19 20 21 22 23 24 25 26	February March April May June July August September October November December Total Premiu Advance Pa Net Premium 1040, line 69: If line 24 equal	Im Tax Credit: Enter yment of PTC: Enter Tax Credit: If line 24 Form 1040A, line 45; als line 25, enter zero.	the amount fir the amount fir the amount for Form 1040N Stop here. If lin	rom line 1 rom line 25, su IR, line 65 ne 25 is gra	monthly con 11E or add li 11F or add l 1btract line 2: 5. If you elect eater than lin	ines 12E the ines 12F the from line ed the alter e 24, leave	nrough 23E and enter the prough 23F and enter the difference that the calculation for mathis line blank and continuation to the calculation and continuation the calculation for mathis line blank and continuation the calculation the calculation for mathis line blank and continuation the calculation the c	262,227 524,028 829,012 1,337,314 2,085,922 2,127,897 2,144,253 2,166,129 2,164,124 2,145,286 2,143,389 2,093,955 the total here the total here the total here there and on Form rriage, enter zero.	24	290,594 572,680 901,168 1,432,405 2,226,340 2,268,417 2,286,790 2,316,127 2,326,650 2,302,177 2,289,851 2,237,583 3,104,620		
13 14 15 16 17 18 19 20 21 22 23 24 25 26	February March April May June July August September October November December Total Premiu Advance Pa Net Premium 1040, line 69: If line 24 equal	Im Tax Credit: Enter yment of PTC: Enter Tax Credit: If line 24 Form 1040A, line 45;	the amount fir the amount fir the amount for Form 1040N Stop here. If lin	rom line 1 rom line 25, su IR, line 65 ne 25 is gra	monthly con 11E or add li 11F or add l 1btract line 2: 5. If you elect eater than lin	ines 12E the ines 12F the from line ed the alter e 24, leave	nrough 23E and enter the prough 23F and enter the difference that the calculation for mathis line blank and continuation to the calculation and continuation the calculation for mathis line blank and continuation the calculation the calculation for mathis line blank and continuation the calculation the c	262,227 524,028 829,012 1,337,314 2,085,922 2,127,897 2,144,253 2,166,129 2,164,124 2,145,286 2,143,389 2,093,955 the total here the total here the total here there and on Form rriage, enter zero.	24 25	290,594 572,680 901,168 1,432,405 2,226,340 2,268,417 2,286,790 2,316,127 2,326,650 2,302,177 2,289,851 2,237,583 3,104,620 3,362,356 1,499,446		
13 14 15 16 17 18 19 20 21 22 23 24 25 26	February March April May June July August September October November December Total Premium Advance Pa Net Premium 1040, line 69 If line 24 equal	am Tax Credit: Enter yment of PTC: Enter Tax Credit: If line 24 Form 1040A, line 45; als line 25, enter zero. ent of Excess A	the amount fir the amount fir the amount fir form 1040N Stop here. If lin	rom line 1 rom line 25, su line 25, su IR, line 65 le 25 is gra	monthly con 11E or add li 11F or add li 1btract line 20 5. If you elect eater than line t of the P	ines 12E the ines 12F the from line ed the alter e 24, leave remium	nrough 23E and enter the prough 23F and enter the difference that the calculation for mathis line blank and continuation to the calculation and continuation the calculation for mathis line blank and continuation the calculation the calculation for mathis line blank and continuation the calculation the c	262,227 524,028 829,012 1,337,314 2,085,922 2,127,897 2,144,253 2,166,129 2,164,124 2,145,286 2,143,389 2,093,955 the total here the total here	24 25	290,594 572,680 901,168 1,432,405 2,226,340 2,268,417 2,286,790 2,316,127 2,326,650 2,302,177 2,289,851 2,237,583 3,104,620 3,362,356		
13 14 15 16 17 18 19 20 21 22 23 24 25 26	February March April May June July August September October November December Total Premiu Advance Pa Net Premium 1040, line 69 If line 24 equi Excess Adva Repayment	Im Tax Credit: Enter yment of PTC: Enter Tax Credit: If line 24 Form 1040A, line 45; als line 25, enter zero. ent of Excess A nce Payment of PTC	the amount fir the amount fir the amount fir the form 1040N Stop here. If line 4dvance Part I filme 25 is grate percentage.	rom line 1 rom line 25, su NR, line 65 le 25 is gre ayment eater thar e on line	monthly con 11E or add li 11F or add l 11F or add l 10btract line 20 10btract l	ines 12E the ines 12F the from line ed the alter e 24, leave remium otract line 2	nrough 23E and enter the difference native calculation for mathis line blank and continerative calculations.	262,227 524,028 829,012 1,337,314 2,085,922 2,127,897 2,144,253 2,166,129 2,164,124 2,145,286 2,143,389 2,093,955 the total here the total here to the total here to the total here to the total here to the total here to the total here the total here to the total here to the total here to the total here the total here to the total he	24 25	290,594 572,680 901,168 1,432,405 2,226,340 2,268,417 2,286,790 2,316,127 2,326,650 2,302,177 2,289,851 2,237,583 3,104,620 3,362,356 1,499,446		

Form **8962**

Department of the Treasury Internal Revenue Service Name shown on your return

Premium Tax Credit (PTC)

► Attach to Form 1040, 1040A, or 1040NR.

► Information about Form 8962 and its separate instructions is at www.irs.gov/form8962.

OMB No. 1545-0074 20 Attachment Sequence No. **73**

Your social security number

		Total For	ms Filed	l = 3,6	20,042	Tour ocolar c	issuing number			ee instructions)			
Part 1: Annual and Monthly Contribution Amount													
1		Family Size: Enter the number of exemptions from Form 1040 or					A, line 6d, or Form 104	1	7,506,324 *				
2a		GI: Enter your mo		2a 110,	888,847	2b							
3	•	ncome: Add the amo		ines 2a and	2b		see instructions) .		3	116,625,883			
4	Federal Pov poverty tabl federal pove	4											
5	Household In percentage.	5	%										
6	Is the result	100%.)											
	☐ Yes. Co☐ No. You to report you	ructions for how											
7	Applicable F	igure: Using your line	5 percent	tage, locate	our "applic	able figure"	on the table in the inst	ructions	7				
8a	Multiply line	tribution for Health 3 by line 7			71,386	line 8	hly Contribution for He a by 12. Round to whole	dollar amount	8b	b 531,120			
Part							e Payment of Pre						
9	Yes. Skip to Part 4, Shared Policy Allocation, or Part 5, Alternative Calculation for Year of Marriage. No. Continue to line 10.												
	Yes. Co	entinue to line 11. (e to line 24.	Compute y	your annual	PTC. Skip	lines 12–23	_	J No. Continue t our monthly PTC ar		es 12-23. Compute ntinue to line 24.			
c	Annual Amount (Form(s) Amou			al Premium t of SLCSP 1095-A, line 33B)	_	nnual on Amount e 8a)	D. Annual Maximum Premium Assistance (Subtract C from B)	E. Annual Premiu Tax Credit Allow (Smaller of A or	ed /	F. Annual Advance Payment of PTC (Form(s) 1095-A, line 33C)			
11	Annual Totals	4,414,975	4,26	68,472	1,224	4,065	3,195,902	3,109,692		3,275,282			
c	Monthly Calculation A. Monthly Premium Amount (Form(s) 1095-A, lines 21–32, column (Form(s)			nly Premium t of SLCSP 1095-A, lines column B)	Contribution (Amount from alternation)	onthly on Amount om line 8b ve marriage ontribution)	D. Monthly Maximum Premium Assistance (Subtract C from B)	E. Monthly Premi Tax Credit Allow (Smaller of A or	um ed _{/F}	F. Monthly Advance Payment of PTC Form(s) 1095-A, lines 21–32, column C)			
12	January							116,596		126,217			
13	February							227,534		246,624			
14	March							345,862	_	369,248			
15	April							546,752	_	581,117			
16	May							834,640		889,891			
17	June							847,803	-	906,945			
18	July							862,654 874,869		926,258 940,777			
19 20	August September							872,861	-	942,819			
21	October							870,469		935,584			
22	November							871,063		932,897			
23	December							857,947		919,844			
24	Total Premiu	um Tax Credit: Enter	the amou	ınt from line	11E or add	lines 12E th	nrough 23E and enter		24	11,175,462			
25	Advance Pa	yment of PTC: Enter	the amou	unt from line	11F or add	lines 12F th	nrough 23F and enter t	he total here .	25	11,993,488			
26	1040, line 69;	Form 1040A, line 45;	or Form 10	040NR, line 6	5. If you elec	ted the alter	24. Enter the difference native calculation for mathis line blank and continu	rriage, enter zero.	26	1,010,733			
Part		ent of Excess A						ido to iii lo Zi .	20	1,010,700			
27							4 from line 25. Enter the	e difference here	27	1,828,759			
28	Repayment	•	he percen	ntage on line			atus, locate the repa		28	1,220,100			
29	Excess Adv	ance Premium Tax (Credit Rep	payment: En			27 or line 28 here and		29	1,431,168			

SSN

2014 Line Item Estimates—All figures are estimates based on samples. Number of returns filed for selected lines

Form 8962 (2014) Page 2 Part 4: Shared Policy Allocation Complete the following information for up to four shared policy allocations. See instructions for allocation details. **Shared Policy Allocation 1** a Policy Number (Form 1095-A, line 2) **b** SSN of taxpayer sharing allocation **c** Allocation start month d Allocation stop month 30 g. Advance Payment of the PTC Allocation percentage f. SLCSP Percentage e. Premium Percentage applied to monthly Percentage amounts **Shared Policy Allocation 2** a Policy Number (Form 1095-A, line 2) **b** SSN of taxpayer sharing allocation | **c** Allocation start month d Allocation stop month g. Advance Payment of the PTC Allocation percentage e. Premium Percentage f. SLCSP Percentage Percentage applied to monthly amounts **Shared Policy Allocation 3** a Policy Number (Form 1095-A, line 2) **b** SSN of taxpayer sharing allocation | **c** Allocation start month d Allocation stop month g. Advance Payment of the PTC Allocation percentage f. SLCSP Percentage e. Premium Percentage Percentage applied to monthly amounts **Shared Policy Allocation 4** a Policy Number (Form 1095-A, line 2) **b** SSN of taxpayer sharing allocation | **c** Allocation start month d Allocation stop month g. Advance Payment of the PTC Allocation percentage e. Premium Percentage f. SLCSP Percentage Percentage applied to monthly amounts Have you completed shared policy allocation information for all allocated Forms 1095-A? Yes. Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add allocated amounts across all allocated policies with amounts for non-allocated policies from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12-23, columns A, B, and F. Compute the amounts for lines 12-23, columns C-E, and continue to line 24. No. See the instructions to report additional shared policy allocations. Part 5: Alternative Calculation for Year of Marriage Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12-23, see the instructions for this Part 5. a Alternative family size **b** Monthly contribution c Alternative start month **d** Alternative stop month 35 Alternative entries for your SSN a Alternative family size **b** Monthly contribution c Alternative start month d Alternative stop month 36 **Alternative entries** for your spouse's

Form **8962** (2014)

Form 8962 (2014) Page 2 Part 4: Shared Policy Allocation Complete the following information for up to four shared policy allocations. See instructions for allocation details. **Shared Policy Allocation 1** a Policy Number (Form 1095-A, line 2) **b** SSN of taxpayer sharing allocation c Allocation start month d Allocation stop month g. Advance Payment of the PTC Allocation percentage f. SLCSP Percentage e. Premium Percentage applied to monthly Percentage amounts **Shared Policy Allocation 2** a Policy Number (Form 1095-A, line 2) **b** SSN of taxpayer sharing allocation c Allocation start month d Allocation stop month g. Advance Payment of the PTC Allocation percentage e. Premium Percentage f. SLCSP Percentage Percentage applied to monthly amounts **Shared Policy Allocation 3** a Policy Number (Form 1095-A, line 2) **b** SSN of taxpayer sharing allocation c Allocation start month d Allocation stop month g. Advance Payment of the PTC Allocation percentage f. SLCSP Percentage e. Premium Percentage Percentage applied to monthly amounts **Shared Policy Allocation 4** a Policy Number (Form 1095-A, line 2) **b** SSN of taxpayer sharing allocation c Allocation start month d Allocation stop month g. Advance Payment of the PTC Allocation percentage e. Premium Percentage f. SLCSP Percentage Percentage applied to monthly amounts 34 Have you completed shared policy allocation information for all allocated Forms 1095-A? Yes. Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add allocated amounts across all allocated policies with amounts for non-allocated policies from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12-23, columns A, B, and F. Compute the amounts for lines 12-23, columns C-E, and continue to line 24. No. See the instructions to report additional shared policy allocations. Part 5: Alternative Calculation for Year of Marriage Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12-23, see the instructions for this Part 5. a Alternative family size **b** Monthly contribution c Alternative start month **d** Alternative stop month 35 **Alternative entries** for your SSN

b Monthly contribution

c Alternative start month

a Alternative family size

36

Alternative entries for your spouse's

SSN

Form **8962** (2014)

d Alternative stop month

Form **8965**

Department of the Treasury Internal Revenue Service

Health Coverage Exemptions

► Attach to Form 1040, Form 1040A, or Form 1040EZ.

▶ Information about Form 8965 and its separate instructions is at www.irs.gov/form8965.

OMB No. 1545-0074

2014

Attachment
Sequence No. 75

Name as shown on return

Total Forms Filed = 13,348,371

Your social security number

Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

Part	Marketplace-Grante have an exemption gi							you a	and/c	r a m	nemb	er of	your	tax l	nouse	ehold
	Name of		b SSN						c Exemption Certificate Number							
1						621	,535									
						232	,012									
3						113	,951									
4						66,	965									
5						32,	706									
6 Part l	Coverage Exemption						210									
b Part I	Are you claiming a hardship ex Coverage Exemption household are claiming	ns for Individua	als Claime	ed or	ι Υοι	ır Re	turn:	If yo	eshold ou and	d? . d/or a		84,2 mber	Ш	Yes		5,709 No
	a Name of Individual	b SSN	c Exemption Type	d Full Year	e Jan	f Feb	g Mar	h Apr	i May	j June	k July	I Aug	m Sept	n Oct	o Nov	p Dec
8		8,895,799														
9		3,761,291														
10		1,932,710														
11		1,123,520														
12		508,632														
12		220,981														

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

Cat. No. 37787G

Form **8965** (2014)

Note: Individuals may receive multiple exemptions.

