

Statistics of Income Program Documentation

Data Items by Forms and Schedules

2012

Statistics of Income Program Documentation

Data Items by Forms and Schedules

2012

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Statistics of Income Program Documentation

Data Items by Forms and Schedules

2012

Preface

This document contains the federal tax forms, schedules, and information documents that the Statistics of Income (SOI) Division of the IRS has selected for its Tax Year (TY) 2012 program. It is organized in 3 parts:

- Individual Statistics Branch studies include data related to the Form 1040 Individual income tax return series, as well as data on sales of capital assets and an extensive program that connects income tax returns with information documents filed by third parties.
- The Corporation Statistics Branch studies focus on data collected from the Form 1120 series and SOI's Partnership program.
- Special Studies Branch programs include data collected for Estate and Gift Taxes, Tax-exempt Organizations, and Tax-Exempt Bonds, as well as information collected for international filers.

Each tax form included in the SOI program is represented in this volume. Due to resource constraints, data from certain forms and schedules are collected periodically, rather than annually. For this reason, the contents of this document will vary somewhat from year to year. The information collected for each SOI project is developed in close collaboration with data users both inside and outside of the government. Most SOI programs are based on stratified samples of returns for which data are collected prior to IRS audits; therefore the data represent information as originally reported by taxpayers.

Returns for TY 2012 are filed primarily during calendar year 2013, although returns for fiscal-year filers or filers for whom filing extensions have been granted may not be received by the IRS until calendar year 2014. Consequently, data collected by SOI for TY 2012 will generally be made available to the public, in the form of tables and summary analyses, during calendar years 2014 and 2015.

The specific data items captured for each SOI project are indicated with a red block (■) on facsimiles of the forms and schedules. Forms and schedules that can be filed by different types of taxpayers are repeated in several sections of this document. Specific changes to the data collected for each form and schedule since the TY 2011 studies are summarized at the beginning of each section. Draft copies of tax forms, or copies of tax forms from earlier tax years, were inserted in this document if TY 2012 revisions of forms and schedules were not available at the time this document was produced.

STATISTICS OF INCOME PROGRAM DOCUMENTATION
Data Items by Forms and Schedules
2012

Changes to Individual Statistics Branch Programs

Basic Individual Study

Forms 1040, 1040A, 1040EZ, U.S. Individual Income Tax Return series

The first time homebuyer credit and refundable credit for qualified adoption expenses have been removed from the form, but will continue to be picked up for prior year returns.

Schedule C/CEZ, Profit or Loss from Business

Line 1a for gross merchant card and third party payments, line 1b for gross receipts or sales not entered on line 1a, and line 1c for income reported on Form W-2 if the “Statutory Employee” box was checked, have been removed from the form and will not be picked up for prior year returns.

Schedule E, Supplemental Income and Loss

Lines 3a and 3b for merchant card and third party payments have been removed from the form and will not be picked up for prior year returns. As a result, lines 23a and 23b were also removed from the form and will not be picked up for prior year returns.

Schedule F, Profit or Loss from Farming

The amounts for sales of livestock and other resale items not reported on lines 1a/37a have been removed from the form and will not be picked up for prior year returns.

The amount computing the sum of sales of livestock and other resale items and sales of livestock and other resale items not reported on line 1a has been removed from the form and will not be picked up for prior year returns.

The amount for sales of products you raised not reported on line 2a has been removed and will not be picked up for prior year returns.

The amounts for custom hire income not reported on lines 7a/42a have been removed from the form and will not be picked up for prior year returns.

The amounts for other income not reported on lines 8a/43a have been removed from the form and will not be picked up for prior year returns.

Schedule L, Standard Deduction for Certain Filers

Schedule L, *Standard Deduction for Certain Filers*, is now obsolete but will continue to be picked up for prior year returns.

Schedule M, Making Work Pay and Government Retiree Credits

The Schedule M, *Making Work Pay Credit*, is now obsolete, but will continue to be picked up for prior year returns.

Form 3468, Investment Credit

The qualifying therapeutic discovery project credit has expired; therefore, line 8 has been reserved for future use. We will continue to pick this up for prior year returns.

STATISTICS OF INCOME PROGRAM DOCUMENTATION
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Changes to Individual Statistics Branch Programs

Form 4136, Credit For Federal Tax Paid On Fuels

Lines 9a and 9b (alcohol fuel mixtures credits) have been removed from the form but will continue to be picked up for prior year returns.

Form 4684, Casualties and Thefts

Line 35b(ii), losses from casualties or thefts from income producing and employee property, will now be picked up.

Form 5405, First-Time Homebuyer Credit and Repayment of the Credit

Due to the expiration of the first-time homebuyer credit the title has been changed to *Repayment of the First-Time Homebuyer Credit*, and the first page of the form that dealt with figuring the credit has been eliminated. Since page 1 was removed, the remainder of the form was renumbered.

Also, the checkbox on line 2, which pertains to whether or not the house has ceased to be your main home, will be picked up.

Form 5695, Residential Energy Credits

The two parts of the credit have been reversed on the form, with the Residential Energy Efficient Property credit now computed in Part I, and the Nonbusiness Energy Property credit computed in Part II. The form was renumbered accordingly, and all items picked up in previous years will continue to be picked up for the current year form.

Line 20e, amount of nonbusiness energy property credit from 2011, is new and will be picked up.

Form 8283, Noncash Charitable Contributions

In Part 1 of Section A, the new check box in column 1b for identifying vehicle donations will be picked up and in Part I of Section B, the new check box on line 4 for vehicle donations will also be picked up.

Form 8606, Nondeductible IRAs

Lines 26–38 and Part 4 that dealt with certain distributions for Roth accounts do not need to be reported on this year's Form 8606 so they have been deleted from the form. However they will continue to be picked up for prior year returns.

Form 8812, Additional Child Tax Credit

Form 8812 has been rendered obsolete for TY2012 and is being replaced with Schedule 8812. The same lines will be picked up on Schedule 8812, lines 1 through 13, as were picked up on the Form 8812. In addition, lines A through D, as well as the additional dependent checkbox, will be picked up from Part I of the schedule. We will still pick up the Form 8812 for prior year returns.

Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit

The credit for steel industry fuel has expired; therefore line 21 has been marked reserved.

Form 8863, Education Credits

Form 8863 has been changed into Worksheet form with Part I and Part II being the American Opportunity Credit and Lifetime Learning Credit and Part III being the student credit worksheet.

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Changes to Individual Statistics Branch Programs

American Opportunity Credit will now be lines 1 through 8, Lifetime Learning Credit will now be lines 9 through 19.

Lines 22 through 26 are new Worksheet checkboxes used to determine eligibility for either credit while lines 27 through 31 are used to compute the tentative maximum credit amount.

Form 8867, Paid Preparer's Earned Income Credit Checklist

Form 8867, *Paid Preparer's Earned Income Credit Checklist* has been modified. We will pick up lines 7, 9, 11, 13a, 13b, 13c, 20, and 22 through 27.

Form 8885, Health Coverage Tax Credit

The form is reverting back to a 1-column format. As a result, columns A and B of lines 2 through 7 have been combined into one column and lines 5 and 6 have been removed from the form.

Form 8889, Health Savings Accounts

Line 18 has been deleted, but prior year will continue to be picked up.

Form 8910, Alternative Motor Vehicle Credit

Lines 4 through 10 have been deleted from the form, but prior year will continue to be picked up.

Form 8941, Credit for Small Employer Health Insurance Premiums

Line 1b, pertaining to the Employer Identification Number (EIN), is new and being picked up this year.

Sales of Capital Assets Study

Form 4684, Casualties and Thefts

Line 35b(ii), losses from casualties or thefts from income producing and employee property, will now be picked up.

Form 8949, Sales and Other Dispositions of Capital Assets

For both short-term and long-term transactions, the adjustment code field has been moved to column 1 and 8 (f) next to the adjustment amount. A gain or (loss) column has been added as column (h) and will be picked up.

STATISTICS OF INCOME PROGRAM DOCUMENTATION
Data Items by Forms and Schedules
2012

Changes to Individual Statistics Branch Programs

Information Returns Match Study

Form 1099-K, Merchant Card and Third Party Network Payments

A new field, "Number of Purchased Transactions" (box 3), was added.

Form 1065, Schedule K-1, Partner's Share of Income, Deductions, Credits, etc.

A new field, "IRA-SEP-KEOUGH-IND" (Part II, box I1), was added.

Form 1099-B, Proceeds From Broker and Barter Exchange Transactions

Two new fields have been added: "Stock or other Symbol" (box 1d) and "Quantity sold" (box 1e).

Box 6, Indicator for Noncovered Security, has been split into 6a, "Noncovered security," and 6b, "Basis reported to IRS."

Form 1098-C, Cancellation of Debt

Box 2, has been split into boxes 2a, 2b, and 2c for year, make, and model.

Form 1098, Mortgage Interest Statement

"Mortgage insurance premium" (previously box 4) is no longer on the form and will not be picked up.

Form 1099-C, Cancellation of Debt

Box 1 has been renamed to "Date of identifiable event." Box 2 has also been renamed to "Amount of debt discharged." Box 6 has been renamed to "Identifiable event code."

Form 1099-DIV, Dividends and Distributions

Two new payment amounts will be picked up: "Exempt interest dividends" (box 10) and "Specified private activity bond interest dividend" (box 11).

| | | | | | |
|--|------|--|-------------------|--|---------------------------------|
| Form | 1040 | Department of the Treasury—Internal Revenue Service (99) | 2012 | TAX FILING PERIOD | DLN |
| U.S. Individual Income Tax Return | | | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space. | |
| For the year Jan. 1–Dec. 31, 2012, or other tax year beginning | | | , 2012, ending | | , 20 |
| Your first name and initial | | | Last name | | Your social security number |
| If a joint return, spouse's first name and initial | | | Last name | | Spouse's social security number |
| Home address (number and street). If you have a P.O. box, see instructions. | | | | Apt. no. | |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). | | | | Presidential Election Campaign | |
| Foreign country name | | Foreign province/state/country | | Foreign postal code | |
| Foreign country name | | Foreign province/state/country | | Foreign postal code | |
| Filing Status | | | | | |
| 1 Single | | | | | |
| 2 Married filing jointly (even if only one had income) | | | | | |
| 3 Married filing separately. Enter spouse's SSN above and full name here. | | | | | |
| 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. | | | | | |
| 5 Qualifying widow(er) with dependent child | | | | | |
| Exemptions | | | | | |
| 6a Yourself. If someone can claim you as a dependent, do not check box 6a. | | | | | |
| b Spouse | | | | | |
| c Dependents: | | | | | |
| (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ✓ if child under age 17 qualifying for child tax credit (see instructions) | | | | | |
| 1st thru 10th 1st thru 4th parents 1st thru 4th | | | | | |
| 5th thru 10th other dep 5th thru 10th | | | | | |
| d Total number of exemptions claimed | | | | | |
| Income | | | | | |
| 7 Wages, salaries, tips, etc. Attach Form(s) W-2 dependent other earned inc | | | | | |
| 8a Taxable interest. Attach Schedule B if required | | | | | |
| b Tax-exempt interest. Do not include on line 8a | | | | | |
| 9a Ordinary dividends. Attach Schedule B if required | | | | | |
| b Qualified dividends | | | | | |
| 10 Taxable refunds, credits, or offsets of state and local income taxes | | | | | |
| 11 Alimony received | | | | | |
| 12 Business income or (loss). Attach Schedule C or C-EZ | | | | | |
| 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here | | | | | |
| 14 Other gains or (losses). Attach Form 4797 | | | | | |
| 15a IRA distributions 15a b Taxable amount | | | | | |
| 16a Pensions and annuities 16a b Taxable amount | | | | | |
| 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | | | | | |
| 18 Farm income or (loss). Attach Schedule F | | | | | |
| 19 Unemployment compensation | | | | | |
| 20a Social security benefits 20a b Taxable amount | | | | | |
| 21 Other income. List type and amount frgn ernd inc exc NOL | | | | | |
| 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income | | | | | |
| Adjusted Gross Income | | | | | |
| 23 Educator expenses | | | | | |
| 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ | | | | | |
| 25 Health savings account deduction. Attach Form 8889 | | | | | |
| 26 Moving expenses. Attach Form 3903 | | | | | |
| 27 Deductible part of self-employment tax. Attach Schedule SE | | | | | |
| 28 Self-employed SEP, SIMPLE, and qualified plans | | | | | |
| 29 Self-employed health insurance deduction | | | | | |
| 30 Penalty on early withdrawal of savings | | | | | |
| 31a Alimony paid b Recipient's SSN | | | | | |
| 32 IRA deduction | | | | | |
| 33 Student loan interest deduction | | | | | |
| 34 Tuition and fees. Attach Form 8917 | | | | | |
| 35 Domestic production activities deduction. Attach Form 8903 | | | | | |
| 36 Add lines 23 through 35 | | | | | |
| 37 Subtract line 36 from line 22. This is your adjusted gross income | | | | | |

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$5,950

Married filing jointly or Qualifying widow(er), \$11,900

Head of household, \$8,700

Other Taxes

recapture: Form 4255

Form 4970

COBRA

Advnc EIC

| | | | |
|------------|---|-----------------------|--|
| 38 | Amount from line 37 (adjusted gross income) | 38 | |
| 39a | Check <input type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind. Total boxes checked 39a | | additional ded |
| | if: <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind. | | itemized ded |
| b | If your spouse itemizes on a separate return or you were a dual-status alien, check here Sch L ind 39b | | ri est tx/dis loss ded |
| 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | |
| 41 | Subtract line 40 from line 38 | 41 | |
| 42 | Exemptions. Multiply \$3,800 by the number on line 6d. | 42 | |
| 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | |
| 44 | Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election | 44 | |
| 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 | |
| 46 | Add lines 44 and 45 | 46 | |
| 47 | Foreign tax credit. Attach Form 1116 if required | 47 | |
| 48 | Credit for child and dependent care expenses. Attach Form 2441 | 48 | |
| 49 | Education credits from Form 8863, line 19 | 49 | |
| 50 | Retirement savings contributions credit. Attach Form 8880 | 50 | |
| 51 | Child tax credit. Attach Schedule 8812, if required | 51 | |
| 52 | Residential energy credits. Attach Form 5695 | 52 | |
| 53 | Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> | 53 | |
| 54 | Add lines 47 through 53. These are your total credits | 54 | |
| 55 | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- | 55 | |
| 56 | Self-employment tax. Attach Schedule SE | 56 | |
| 57 | Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 | 57 | |
| 58 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 58 | |
| 59a | Household employment taxes from Schedule H | 59a | |
| b | First-time homebuyer credit repayment. Attach Form 5405 if required | 59b | |
| 60 | Other taxes. Enter code(s) from instructions | 60 | |
| 61 | Add lines 55 through 60. This is your total tax | 61 | |
| 62 | Federal income tax withheld from Forms W-2 and 1099 | 62 | |
| 63 | 2012 estimated tax payments and amount applied from 2011 return | 63 | |
| 64a | Earned income credit (EIC) | 64a | |
| b | Nontaxable combat pay election 64b | | |
| 65 | Additional child tax credit. Attach Schedule 8812 | 65 | |
| 66 | American opportunity credit from Form 8863, line 8 | 66 | |
| 67 | Reserved | 67 | |
| 68 | Amount paid with request for extension to file | 68 | |
| 69 | Excess social security and tier 1 RRTA tax withheld | 69 | |
| 70 | Credit for federal tax on fuels. Attach Form 4136 | 70 | |
| 71 | Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885 | 71 | |
| 72 | Add lines 62, 63, 64a, and 65 through 71. These are your total payments | 72 | |
| 73 | If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid | 73 | |
| 74a | Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | 74a | |
| b | Routing number | c | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| d | Account number | direct deposit | |
| 75 | Amount of line 73 you want applied to your 2013 estimated tax | 75 | |
| 76 | Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions | 76 | |
| 77 | Estimated tax penalty (see instructions) | 77 | |

Third Party Designee

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

Designee's name

Phone no.

Personal identification number (PIN)

Sign Here

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

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

Your signature

Date

Your occupation

Daytime phone number

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

Date

Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

| | | |
|--|-----------|--|
| Your first name and initial | Last name | OMB No. 1545-0074 |
| | | Your social security number |
| If a joint return, spouse's first name and initial | Last name | Spouse's social security number |

| | | | |
|---|-------------------------------|---------------------|---|
| Home address (number and street). If you have a P.O. box, see instructions. | | Apt. no. | ▲ Make sure the SSN(s) above and on line 6c are correct. Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). | | | |
| Foreign country name | Foreign province/state/county | Foreign postal code | |

Filing status Check only one box.

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

Exemptions

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

b ☐ **Spouse**

c Dependents:

| (1) First name Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions) |
|-------------------------------|--|-------------------------------------|--|
| up to ten dependents | 1st thru 4th | parents | 1st thru 4th |
| | | | |
| | 5th thru 10th | other dependents | 5th thru 10th |
| | | | |

d Total number of exemptions claimed. **Boxes checked on 6a and 6b** **No. of children on 6c who:**

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

Dependents on 6c not entered above **Add numbers on lines above ▶**

Income

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

8a **Taxable** interest. Attach Schedule B if required. **8a**

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

9a Ordinary dividends. Attach Schedule B if required. **9a**

b Qualified dividends (see instructions). **9b**

10 Capital gain distributions (see instructions). **10**

| | |
|--|---|
| 11a IRA distributions. 11a <input type="text"/> | 11b Taxable amount (see instructions). 11b <input type="text"/> |
| 12a Pensions and annuities. 12a <input type="text"/> | 12b Taxable amount (see instructions). 12b <input type="text"/> |

13 Unemployment compensation and Alaska Permanent Fund dividends. **13**

| | |
|--|---|
| 14a Social security benefits. 14a <input type="text"/> | 14b Taxable amount (see instructions). 14b <input type="text"/> |
|--|---|

other income

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

Adjusted gross income

| | |
|--|--------------------------------|
| 16 Educator expenses (see instructions). 16 <input type="text"/> | 16 <input type="text"/> |
| 17 IRA deduction (see instructions). 17 <input type="text"/> | 17 <input type="text"/> |
| 18 Student loan interest deduction (see instructions). 18 <input type="text"/> | 18 <input type="text"/> |

Penalty on early withdrawal

| | |
|--|--------------------------------|
| 19 Tuition and fees. Attach Form 8917. 19 <input type="text"/> | 19 <input type="text"/> |
| 20 Add lines 16 through 19. These are your total adjustments. 20 <input type="text"/> | 20 <input type="text"/> |
| 21 Subtract line 20 from line 15. This is your adjusted gross income. ▶ 21 <input type="text"/> | 21 <input type="text"/> |

| | | | | |
|-----------------------------------|--|--|---|--|
| Tax, credits, and payments | 22 | Enter the amount from line 21 (adjusted gross income). | 22 | |
| | 23a | Check if: <input type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind Total boxes checked <input type="checkbox"/> 23a | | real est tx deduction |
| | b | If you are married filing separately and your spouse itemize deductions, check here <input type="checkbox"/> Sch L ind <input type="checkbox"/> 23b | | additional deductions |
| | 24 | Enter your standard deduction . | 24 | |
| | 25 | Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. | 25 | |
| | 26 | Exemptions. Multiply \$3,800 by the number on line 6d. | 26 | |
| | 27 | Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income . | 27 | |
| | 28 | Tax , including any alternative minimum tax (see instruction ALT MIN TAX) | 28 | |
| | 29 | Credit for child and dependent care expenses. Attach Form 2441. | 29 | |
| | 30 | Credit for the elderly or the disabled. Attach Schedule R. | 30 | |
| 31 | Education credits from Form 8863, line 19. | 31 | | |
| 32 | Retirement savings contributions credit. Attach Form 8880. | 32 | | |
| 33 | Child tax credit. Attach Schedule 8812, if required. | 33 | | |
| 34 | Add lines 29 through 33. These are your total credits . | 34 | | |
| 35 | Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your total tax . | 35 | | |
| 36 | Federal income tax withheld from Forms W-2 and 1099. | 36 | | |
| 37 | 2012 estimated tax payments and amount applied from 2011 return. | 37 | | |
| 38a | Earned income credit (EIC). | 38a | | |
| b | Nontaxable combat pay election. | 38b | | |
| 39 | Additional child tax credit. Attach Schedule 8812. | 39 | | |
| 40 | American opportunity credit from Form 8863, line 8. | 40 | | |
| 41 | Add lines 36, 37, 38a, 39, and 40. These are your total payments . | 41 | | |
| 42 | If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you overpaid . | 42 | | |
| 43a | Amount of line 42 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> 43a | | | |
| b | Routing number <input type="text"/> | c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| d | Account number <input type="text"/> | | | |
| 44 | Amount of line 42 you want applied to your 2013 estimated tax . | 44 | | |
| 45 | Amount you owe. Subtract line 41 from line 35. For details on how to pay, see instructions. | 45 | | |
| 46 | Estimated tax penalty (see instructions). | 46 | | |
| Refund | Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No | | | |
| | Designee's name <input type="text"/> | Phone no. <input type="text"/> | Personal identification number (PIN) <input type="text"/> | |
| Sign here | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge. | | | |
| | Your signature <input type="text"/> | Date <input type="text"/> | Your occupation <input type="text"/> | Daytime phone number <input type="text"/> |
| | Spouse's signature. If a joint return, both must sign. <input type="text"/> | Date <input type="text"/> | Spouse's occupation <input type="text"/> | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/> |
| Paid preparer use only | Print/type preparer's name <input type="text"/> | Preparer's signature <input type="text"/> | Date <input type="text"/> | Check <input type="checkbox"/> if self-employed PTIN <input type="text"/> |
| | Firm's name <input type="text"/> | Firm's EIN <input type="text"/> | | |
| | Firm's address <input type="text"/> | Phone no. <input type="text"/> | | |

Form

1040EZ

Department of the Treasury—Internal Revenue Service

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

Tax Filing Period

DLN

2012

OMB No. 1545-0074

| | | | | | |
|---|--|-------------------------------|--|---------------------------------|--|
| Your first name and initial | | Last name | | Your social security number | |
| If a joint return, spouse's first name and initial | | Last name | | Spouse's social security number | |
| Home address (number and street). If you have a P.O. box, see instructions. | | | | Apt. no. | <div>▲ Make sure the SSN(s) above are correct.</div> <div> <div>Presidential Election Campaign</div> <div>Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.</div> <div style="display: flex; justify-content: space-between;"> <div>You</div> <div>Spouse</div> </div> </div> |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). | | | | | |
| Foreign country name | | Foreign province/state/county | | Foreign postal code | |

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

| | | | |
|-----|--|--|--|
| 1 | Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2. | 1 | |
| 2 | Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. | 2 | |
| 3 | Unemployment compensation and Alaska Permanent Fund dividends (see instructions). | 3 | |
| 4 | Add lines 1, 2, and 3. This is your adjusted gross income . | 4 | |
| 5 | If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <div style="display: flex; justify-content: space-between;"> <div>You</div> <div>Spouse</div> <div>dependent status</div> <div>Total exemptions</div> </div> If no one can claim you (or your spouse if a joint return), enter \$9,750 if single ; \$19,500 if married filing jointly . See back for explanation. | 5 | |
| 6 | Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. | 6 | |
| 7 | Federal income tax withheld from Form(s) W-2 and 1099. | 7 | |
| 8a | Earned income credit (EIC) (see instructions). | 8a | |
| b | Nontaxable combat pay election. | 8b | |
| 9 | Add lines 7 and 8a. These are your total payments and credits . | 9 | |
| 10 | Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line. | 10 | |
| 11a | If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/> | 11a | |
| b | Routing number | c | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| d | Account number | direct deposit refund anticipation loan | |
| 12 | If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe . For details on how to pay, see instructions. | 12 | |

Payments, Credits, and Tax

| | | | | |
|----|--|-----------------------|---|--|
| 7 | Federal income tax withheld from Form(s) W-2 and 1099. | excess soc sec w/held | 7 | |
| 8a | Earned income credit (EIC) (see instructions). | 8a | | |
| b | Nontaxable combat pay election. | 8b | | |
| 9 | Add lines 7 and 8a. These are your total payments and credits . | 9 | | |
| 10 | Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line. | 10 | | |

Refund

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

| | | | |
|-----|---|--|--|
| 11a | If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/> | 11a | |
| b | Routing number | c | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| d | Account number | direct deposit refund anticipation loan | |

Amount You Owe

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

Third Party Designee

| | | | | | |
|---|-----------|--------------------------------------|--|----------------------|----|
| Do you want to allow another person to discuss this return with the IRS (see instructions)? | | | | Yes. Complete below. | No |
| Designee's name | Phone no. | Personal identification number (PIN) | | | |

Sign Here

Joint return? See instructions.

Keep a copy for your records.

| | | | |
|--|------|---------------------|---|
| Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge. | | | |
| Your signature | Date | Your occupation | Daytime phone number |
| Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |

Paid Preparer Use Only

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

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

Cat. No. 11329W

Form 1040EZ (2012)

10

Basic Individual Study

**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/form1040.

► Attach to Form 1040.

OMB No. 1545-0074

2012

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

| | | | | | |
|---|--|----|--|--|--|
| Medical and Dental Expenses | Caution. Do not include expenses reimbursed or paid by others. | | | | |
| 1 | Medical and dental expenses (see instructions) | 1 | | | |
| 2 | Enter amount from Form 1040, line 38 2 | | | | |
| 3 | Multiply line 2 by 7.5% (.075) | 3 | | | |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | | | |
| Taxes You Paid | 5 State and local (check only one box): | | | | |
| | <input checked="" type="checkbox"/> a <input type="checkbox"/> Income taxes, or | 5 | | | |
| | <input type="checkbox"/> b General sales taxes | | | | |
| 6 | Real estate taxes (see instructions) | 6 | | | |
| 7 | Personal property taxes | 7 | | | |
| 8 | Other taxes. List type and amount ► | 8 | | | |
| 9 | Add lines 5 through 8 | 9 | | | |
| Interest You Paid | 10 Home mortgage interest and points reported to you on Form 1098 | 10 | | | |
| | 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► | 11 | | | |
| Note. Your mortgage interest deduction may be limited (see instructions). | 12 Points not reported to you on Form 1098. See instructions for special rules | 12 | | | |
| | 13 Mortgage insurance premiums (see instructions) | 13 | | | |
| | 14 Investment interest. Attach Form 4952 if required. (See instructions.) | 14 | | | |
| | 15 Add lines 10 through 14 other investment interest | 15 | | | |
| Gifts to Charity | 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 16 | | | |
| If you made a gift and got a benefit for it, see instructions. | 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 17 | | | |
| | 18 Carryover from prior year capital gains limited | 18 | | | |
| | 19 Add lines 16 through 18 Contributions not limited | 19 | | | |
| Casualty and Theft Losses | 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) | 20 | | | |
| Job Expenses and Certain Miscellaneous Deductions | 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► | 21 | | | |
| | 22 Tax preparation fees | 22 | | | |
| | 23 Other expenses—investment, safe deposit box, etc. List type and amount ► | 23 | | | |
| | 24 Add lines 21 through 23 | 24 | | | |
| | 25 Enter amount from Form 1040, line 38 25 | 25 | | | |
| | 26 Multiply line 25 by 2% (.02) | 26 | | | |
| | 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | 27 | | | |
| Other Miscellaneous Deductions | 28 Other—from list in instructions. List type and amount ► other than gambling casualty or theft of income producing property | 28 | | | |
| Total Itemized Deductions | 29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 | 29 | | | |
| | 30 If you elect to itemize deductions even though they are less than your standard deduction, check here | | | | |

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 17145C

Schedule A (Form 1040) 2012

Name(s) shown on return

► Attach to Form 1040A or 1040.

OMB No. 1545-0074

Attachment
Sequence No. **08**

| | |
|--|-----------------------------|
| | sequence number |
| | Your social security number |

| Part I Interest | | 1 | Amount | |
|---|---|---|--------|--|
| | | | | |
| <p>(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)</p> <p>Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.</p> | 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 ► | | |
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| | | | | |
| | 2 | Add the amounts on line 1 | 2 | |
| | 3 | Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 | 3 | |
| | 4 | Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ► | 4 | |

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

| | | | | |
|--|-------------------------------|----------|--|--|
| Part II Ordinary Dividends (See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.) Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form | 5 List name of payer ► | 5 | | |
| | | | | |
| | | | | |
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| | | | | |
| 6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a | | 6 | | |

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

| You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. | | Yes | No |
|---|---|-----|----|
| Part III Foreign Accounts and Trusts (See instructions on back.) | 7a At any time during 2012, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions | | |
| | If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements | | |
| | b If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ► _____ | | |
| | 8 During 2012, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back | | |

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

Cat No 17146N

Schedule B (Form 1040A or 1040) 2012

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

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

OMB No. 1545-0074

2012
Attachment
Sequence No. **09**

| | | |
|---|--|--|
| Name of proprietor | | Social security number (SSN) |
| sex of the proprietor [REDACTED] sex of the proprietor verification code [REDACTED] | | [REDACTED] |
| A Principal business or profession, including product or service (see instructions) | | B Enter code from instructions |
| [REDACTED] | | [REDACTED] |
| C Business name. If no separate business name, leave blank. | | D Employer ID number (EIN), (see instr.) |
| if name indicates LLC [REDACTED] | | [REDACTED] |
| E Business address (including suite or room no.) ► City, town or post office, state, and ZIP code | | |
| F Accounting method: [REDACTED] (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ► | | |
| G Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses [REDACTED] <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| H If you started or acquired this business during 2012, check here [REDACTED] <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) [REDACTED] <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| J If "Yes," did you or will you file required Forms 1099? [REDACTED] <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

Part I Income

| | | | |
|--|---|--|--|
| 1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked [REDACTED] | 1 | [REDACTED] | |
| 2 Returns and allowances (see instructions) | 2 | [REDACTED] | |
| 3 Subtract line 2 from line 1 | 3 | [REDACTED] | |
| 4 Cost of goods sold (from line 42) | 4 | [REDACTED] | |
| 5 Gross profit. Subtract line 4 from line 3 | 5 | [REDACTED] | |
| 6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) | 6 | [REDACTED] | |
| 7 Gross income. Add lines 5 and 6 | 7 | [REDACTED] | |

Part II Expenses

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

| | | | | | |
|--|-----|--|---|-----|--|
| 8 Advertising | 8 | [REDACTED] | 18 Office expense (see instructions) | 18 | [REDACTED] |
| 9 Car and truck expenses (see instructions) | 9 | [REDACTED] | 19 Pension and profit-sharing plans | 19 | [REDACTED] |
| 10 Commissions and fees | 10 | [REDACTED] | 20 Rent or lease (see instructions): | | |
| 11 Contract labor (see instructions) | 11 | [REDACTED] | a Vehicles, machinery, and equipment | 20a | [REDACTED] |
| 12 Depletion | 12 | [REDACTED] | b Other business property | 20b | [REDACTED] |
| 13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) | 13 | [REDACTED] | 21 Repairs and maintenance | 21 | [REDACTED] |
| 14 Employee benefit programs (other than on line 19) | 14 | [REDACTED] | 22 Supplies (not included in Part III) | 22 | [REDACTED] |
| 15 Insurance (other than health) | 15 | [REDACTED] | 23 Taxes and licenses | 23 | [REDACTED] |
| 16 Interest: | | | 24 Travel, meals, and entertainment: | | |
| a Mortgage (paid to banks, etc.) | 16a | [REDACTED] | a Travel | 24a | [REDACTED] |
| b Other | 16b | [REDACTED] | b Deductible meals and entertainment (see instructions) | 24b | [REDACTED] |
| 17 Legal and professional services | 17 | [REDACTED] | 25 Utilities | 25 | [REDACTED] |
| | | | 26 Wages (less employment credits) | 26 | [REDACTED] |
| | | | 27a Other expenses (from line 48) | 27a | [REDACTED] |
| | | | b Reserved for future use | 27b | |
| 28 Total expenses before expenses for business use of home. Add lines 8 through 27a | 28 | [REDACTED] | | | |
| 29 Tentative profit or (loss). Subtract line 28 from line 7 | 29 | [REDACTED] | | | |
| 30 Expenses for business use of your home. Attach Form 8829 . Do not report such expenses elsewhere | 30 | [REDACTED] | | | |
| 31 Net profit or (loss). Subtract line 30 from line 29. | 31 | [REDACTED] | | | |
| <ul style="list-style-type: none"> If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. If a loss, you must go to line 32. | | | nondeductible loss [REDACTED] | | |
| 32 If you have a loss, check the box that describes your investment in this activity (see instructions). | | | suspended loss carryover [REDACTED] | | |
| <ul style="list-style-type: none"> If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. Your loss may be limited. | | | 32a <input type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk. | | |

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

Cat. No. 11334P

Schedule C (Form 1040) 2012

Part III Cost of Goods Sold (see instructions)

| | |
|-----------|--|
| 33 | Method(s) used to value closing inventory: <input checked="" type="checkbox"/> a <input type="checkbox"/> Cost <input type="checkbox"/> b Lower of cost or market <input type="checkbox"/> c Other (attach explanation) |
| 34 | Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation |
| 36 | Purchases less cost of items withdrawn for personal use |
| 37 | Cost of labor. Do not include any amounts paid to yourself |
| 38 | Materials and supplies |
| 39 | Other costs |
| 40 | Add lines 35 through 39 |
| 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.

| | |
|------------|---|
| 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 2012, enter the number of miles you used your vehicle for: |
| a | Business |
| b | Commuting (see instructions) |
| c | Other |
| 45 | Was your vehicle available for personal use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 46 | Do you (or your spouse) have another vehicle available for personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 47a | Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| b | If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No |

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

| | |
|-----------|---|
| _____ | |
| _____ | |
| _____ | |
| _____ | |
| _____ | |
| _____ | |
| _____ | |
| _____ | |
| _____ | |
| 48 | Total other expenses. Enter here and on line 27a |

**SCHEDULE C-EZ
(Form 1040)**

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

Net Profit From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2012

Attachment
Sequence No. **09A**

Social security number (SSN)

sex of the proprietor

sex of the proprietor verification code

Part I General Information

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

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

And You:

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

A Principal business or profession, including product or service

B Enter business code (see page 2)

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

if name indicates LLC

D Enter your EIN (see page 2)

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

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

F Did you make any payments in 2012 that would require you to file Form(s) 1099? (see the Schedule C instructions)

☐ Yes ☐ No

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

☐ Yes ☐ No

Part II Figure Your Net Profit

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

1

2

3

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

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

5 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

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

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

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

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

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

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

Cat. No. 14374D

Schedule C-EZ (Form 1040) 2012

**SCHEDULE D
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1040.

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

OMB No. 1545-0074

2012Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

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

Complete Form 8949 before completing line 1, 2, or 3.

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

| | (d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d) | (e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|---|--|---|---|--|
| 1 Short-term totals from all Forms 8949 with box A checked in Part I | | | | |
| 2 Short-term totals from all Forms 8949 with box B checked in Part I | | | | |
| 3 Short-term totals from all Forms 8949 with box C checked in Part I | | | | |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 4 |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 5 |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions | | | | 6 () |
| 7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back | | | | 7 |

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

Complete Form 8949 before completing line 8, 9, or 10.

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








| | (d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d) | (e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|--|---|--|--|--|
| 8 Long-term totals from all Forms 8949 with box A checked in Part II | | | | |
| 9 Long-term totals from all Forms 8949 with box B checked in Part II | | | | |
| 10 Long-term totals from all Forms 8949 with box C checked in Part II | | | | |
| 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 11 |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 12 |
| 13 Capital gain distributions. See the instructions | | | | 13 |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions | | | | 14 () |
| 15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on the back | | | | 15 |

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

Cat. No. 11338H

Schedule D (Form 1040) 2012

Part III Summary

| | | |
|--|-----------|---|
| 16 Combine lines 7 and 15 and enter the result undeterminable nondeductible | 16 |  |
| <ul style="list-style-type: none"> • 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? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22. | 17 |  |
| 18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ► | 18 |  |
| 19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ► | 19 |  |
| 20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> 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. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below. | 20 |  |
| 21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div> </div> </div> | 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? <input type="checkbox"/> 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). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR. | 22 |  |

Schedule D (Form 1040) 2012

**SCHEDULE E
(Form 1040)**

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

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/form1040.

OMB No. 1545-0074

2012

Attachment
Sequence No. **13**

Your social security number

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

A Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No

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

| | | | | | |
|-----------|---|--|------------------|-------------------|-----|
| 1a | Physical address of each property (street, city, state, ZIP code) | | | | |
| A | number of rentals | | | | |
| B | number of royalties | | | | |
| C | | | | | |
| 1b | Type of Property (from list below) | 2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions. | Fair Rental Days | Personal Use Days | QJV |
| A | | | | | |
| B | | | | | |
| C | | | | | |

Type of Property:

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

| Income: | Properties: | RENTAL | ROYALTIES | TOTAL |
|---|-------------|--------|-----------|---|
| 3 Rents received | 3 | | | |
| 4 Royalties received | 4 | | | |
| Expenses: | | | | |
| 5 Advertising | 5 | | | |
| 6 Auto and travel (see instructions) | 6 | | | |
| 7 Cleaning and maintenance | 7 | | | |
| 8 Commissions. | 8 | | | |
| 9 Insurance | 9 | | | |
| 10 Legal and other professional fees | 10 | | | |
| 11 Management fees | 11 | | | |
| 12 Mortgage interest paid to banks, etc. (see instructions) | 12 | | | |
| 13 Other interest. | 13 | | | |
| 14 Repairs. | 14 | | | |
| 15 Supplies | 15 | | | |
| 16 Taxes | 16 | | | |
| 17 Utilities. | 17 | | | |
| 18 Depreciation expense or depletion | 18 | | | |
| 19 Other (list) ▶ | 19 | | | |
| 20 Total expenses. Add lines 5 through 19 | 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 file Form 6198 | 21 | | | |
| 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) | 22 | (|) (| nondeductible rental loss suspended loss carryover |
| 23a Total of all amounts reported on line 3 for all rental properties | 23a | | | |
| b Total of all amounts reported on line 4 for all royalty properties | 23b | | | |
| c Total of all amounts reported on line 12 for all properties | 23c | | | |
| d Total of all amounts reported on line 18 for all properties | 23d | | | |
| e Total of all amounts reported on line 20 for all properties | 23e | | | |
| 24 Income. Add positive amounts shown on line 21. Do not include any losses | 24 | | | |
| 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here | 25 | (|) | |
| 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2. | 26 | | | |

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

Cat. No. 11344L

Schedule E (Form 1040) 2012

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

Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See instructions.

| | | | | | | |
|-----------|---|--|----------------------------------|------------------------------------|--|------------------------------------|
| 27 | Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. | | | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 28 | (a) Name | (b) Enter P for partnership; S for S corporation | (c) Check if foreign partnership | (d) Employer identification number | (e) Check if any amount is not at risk | |
| A | number of partnerships | | | | | |
| B | | | <input type="checkbox"/> | | | <input type="checkbox"/> |
| C | number of s-corps | | <input type="checkbox"/> | | | |
| D | | | <input type="checkbox"/> | | | <input type="checkbox"/> |

| Passive Income and Loss | | | | Nonpassive Income and Loss | | | | | |
|---|--|--------------------------------------|--|---------------------------------------|--|--|--|---|-----|
| (f) Passive loss allowed (attach Form 8582 if required) | | (g) Passive income from Schedule K-1 | | (h) Nonpassive loss from Schedule K-1 | | (i) Section 179 expense deduction from Form 4562 | | (j) Nonpassive income from Schedule K-1 | |
| A | partnerships | | | | | | | | |
| B | | | | | | | | | |
| C | s-corporations | | | | | | | | |
| D | | | | | | | | | |
| 29a | Totals | | | | | | | | |
| b | Totals | | | | | | | | |
| 30 | Add columns (g) and (j) of line 29a | | | | | | | 30 | |
| 31 | Add columns (f), (h), and (i) of line 29b | | | | | | | 31 | () |
| 32 | Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below | | | | | | | 32 | |

Part III Income or Loss From Estates and Trusts

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

| Passive Income and Loss | | | | Nonpassive Income and Loss | | | |
|--|---|--------------------------------------|--|---|--|------------------------------------|-----------|
| (c) Passive deduction or loss allowed (attach Form 8582 if required) | | (d) Passive income from Schedule K-1 | | (e) Deduction or loss from Schedule K-1 | | (f) Other income from Schedule K-1 | |
| A | | | | | | | |
| B | | | | | | | |
| 34a | Totals | | | | | | |
| b | Totals | | | | | | |
| 35 | Add columns (d) and (f) of line 34a | | | | | | 35 |
| 36 | Add columns (c) and (e) of line 34b | | | | | | 36 |
| 37 | Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below | | | | | | 37 |

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

| | | | | | |
|-----------|---|------------------------------------|---|---|--------------------------------------|
| 38 | (a) Name | (b) Employer identification number | (c) Excess inclusion from Schedules Q, line 2c (see instructions) | (d) Taxable income (net loss) from Schedules Q, line 1b | (e) Income from Schedules Q, line 3b |
| | | | | | |
| 39 | Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below | | | | 39 |

Part V Summary

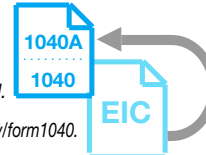
| | | | |
|-----------|---|-----------|--|
| 40 | Net farm rental income or (loss) from Form 4835. Also, complete line 42 below | 40 | |
| 41 | Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶ | 41 | |
| 42 | Reconciliation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

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information

Department of the Treasury
Internal Revenue Service (99)

- ▶ *Complete and attach to Form 1040A or 1040 only if you have a qualifying child.*
▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/form1040.



OMB No. 1545-0074

2012

Attachment
Sequence No. **43**

Name(s) shown on return

Your social security number

Before you begin:

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



- 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 page 2 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

| | First name | Last name | First name | Last name | First name | Last name |
|--|---|--------------------------------------|---|--------------------------------------|---|--------------------------------------|
| 1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit. | | | | | | |
| 2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 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 <input type="text"/> <input type="text"/> <input type="text"/> | | Year <input type="text"/> <input type="text"/> <input type="text"/> | | Year <input type="text"/> <input type="text"/> <input type="text"/> | |
| | <i>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i> | | <i>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i> | | <i>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i> | |
| 4 a Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)? | <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> | <i>Go to line 4b.</i> | <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> | <i>Go to line 4b.</i> | <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> | <i>Go to line 4b.</i> |
| b Was the child permanently and totally disabled during any part of 2012? | <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> | The child is not a qualifying child. | <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> | The child is not a qualifying child. | <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> | 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 2012 • If the child lived with you for more than half of 2012 but less than 7 months, enter "7." • If the child was born or died in 2012 and your home was the child's home for more than half the time he or she was alive during 2012, enter "12." | <input type="text"/> months <i>Do not enter more than 12 months.</i> | | <input type="text"/> months <i>Do not enter more than 12 months.</i> | | <input type="text"/> months <i>Do not enter more than 12 months.</i> | |

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

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2012

**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/form1040.

OMB No. 1545-0074

2012Attachment
Sequence No. **14**

Name of proprietor

Social security number (SSN)

| | | | |
|-------------------------------------|----------------------------------|---|--|
| A Principal crop or activity | sex of proprietor | C Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual | D Employer ID number (EIN), (see instr) |
| | B Enter code from Part IV | | |

E Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on passive losses ☐ Yes ☐ No**F** Did you make any payments in 2012 that would require you to file Form(s) 1099 (see instructions) ☐ Yes ☐ No**G** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No**Part I Farm Income—Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

| | | | | |
|--|-------------------------------------|--|--|--|
| 1a Sales of livestock and other resale items (see instructions) | 1a | | | |
| b Cost or other basis of livestock or other items reported on line 1a | 1b | | | |
| c Subtract line 1b from line 1a | 1c | | | |
| 2 Sales of livestock, produce, grains, and other products you raised | 2 | | | |
| 3a Cooperative distributions (Form(s) 1099-PATR) | 3a | | | |
| 3b Taxable amount | 3b | | | |
| 4a Agricultural program payments (see instructions) | 4a | | | |
| 4b Taxable amount | 4b | | | |
| 5a Commodity Credit Corporation (CCC) loans reported under election | 5a | | | |
| b CCC loans forfeited | 5b | | | |
| 5c Taxable amount | 5c | | | |
| 6 Crop insurance proceeds and federal crop disaster payments (see instructions) | | | | |
| a Amount received in 2012 | 6a | | | |
| b Taxable amount | 6b | | | |
| c If election to defer to 2013 is attached, check here <input type="checkbox"/> | 6d Amount deferred from 2011 | | | |
| 7 Custom hire (machine work) income | 7 | | | |
| 8 Other income (see instructions) | 8 | | | |
| 9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) | 9 | | | |

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

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

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

35 Did you receive an applicable subsidy in 2012? (see instructions) ☐ Yes ☐ No**36** Check the box that describes your investment in this activity and see instructions for where to report your loss.**a** ☐ All investment is at risk. **b** ☐ Some investment is not at risk.

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

Cat. No. 11346H

Schedule F (Form 1040) 2012

Nondeductible Loss (+)/Suspended Carryover (-)

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

| | | | | |
|------------|--|------------|--|--|
| 37 | Sales of livestock, produce, grains, and other products (see instructions) | 37 | | |
| 38a | Cooperative distributions (Form(s) 1099-PATR) | 38a | | |
| 38b | Taxable amount | 38b | | |
| 39a | Agricultural program payments | 39a | | |
| 39b | Taxable amount | 39b | | |
| 40 | Commodity Credit Corporation (CCC) loans: | | | |
| a | CCC loans reported under election | 40a | | |
| b | CCC loans forfeited | 40b | | |
| 40c | Taxable amount | 40c | | |
| 41 | Crop insurance proceeds | 41 | | |
| 42 | Custom hire (machine work) income | 42 | | |
| 43 | Other income (see instructions) | 43 | | |
| 44 | Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43) | 44 | | |
| 45 | Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797 | 45 | | |
| 46 | Cost of livestock, produce, grains, and other products purchased during the year | 46 | | |
| 47 | Add lines 45 and 46 | 47 | | |
| 48 | Inventory of livestock, produce, grains, and other products at end of year | 48 | | |
| 49 | Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47* | 49 | | |
| 50 | Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9 | 50 | | |

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

Part IV Principal Agricultural Activity Codes

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

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

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

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

Crop Production

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

Animal Production

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

Forestry and Logging

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

**SCHEDULE H
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)
Name of employer**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

► **Attach to Form 1040, 1040NR, 1040-SS, or 1041.**
► **See separate instructions.**

OMB No. 1545-1971

2012Attachment
Sequence No. **44**

Social security number

Employer identification number

A Did you pay **any one** household employee cash wages of \$1,800 or more in 2012? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

- ☐ **Yes.** Skip lines B and C and go to line 1.
☐ **No.** Go to line B.

B Did you withhold federal income tax during 2012 for any household employee?

- ☐ **Yes.** Skip line C and go to line 5.
☐ **No.** Go to line C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2011 or 2012 to **all** household employees? (**Do not** count cash wages paid in 2011 or 2012 to your spouse, your child under age 21, or your parent.)

- ☐ **No. Stop.** Do not file this schedule.
☐ **Yes.** Skip lines 1-7 and go to line 8. (Calendar year taxpayers having no household employees in 2012 **do not** have to complete this form for 2012.)

Part I Social Security, Medicare, and Federal Income Taxes

| | | | | | |
|---|---|---|--|--|--|
| 1 | Total cash wages subject to social security taxes | 1 | | | |
| 2 | Social security taxes. Multiply line 1 by 10.4% (.104) | 2 | | | |
| 3 | Total cash wages subject to Medicare taxes | 3 | | | |
| 4 | Medicare taxes. Multiply line 3 by 2.9% (.029) | 4 | | | |
| 5 | Federal income tax withheld, if any | 5 | | | |
| 6 | Total social security, Medicare, and federal income taxes. Add lines 2, 4, and 5 | 6 | | | |

7 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2011 or 2012 to **all** household employees? (**Do not** count cash wages paid in 2011 or 2012 to your spouse, your child under age 21, or your parent.)

- ☐ **No. Stop.** Include the amount from line 6 above on Form 1040, line 59a. If you are not required to file Form 1040, see the line 7 instructions.
☐ **Yes.** Go to line 8.

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Cat. No. 12187K

Schedule H (Form 1040) 2012

Part II Federal Unemployment (FUTA) Tax

| | Yes | No |
|--|-----------|----|
| 8 Did you pay unemployment contributions to only one state? (If you paid contributions to a credit reduction state, see instructions and check "No.") | 8 | |
| 9 Did you pay all state unemployment contributions for 2012 by April 15, 2013? Fiscal year filers see instructions | 9 | |
| 10 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? | 10 | |

Next: If you checked the "Yes" box on **all** the lines above, complete Section A.

If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

Section A

| | | | |
|---|-----------|--|--|
| 11 Name of the state where you paid unemployment contributions ▶ | | | |
| 12 Contributions paid to your state unemployment fund | 12 | | |
| 13 Total cash wages subject to FUTA tax | 13 | | |
| 14 FUTA tax. Multiply line 13 by .6% (.006). Enter the result here, skip Section B, and go to line 23 | 14 | | |

Section B

15 Complete all columns below that apply (if you need more space, see instructions):

| (a) Name of state | (b) Taxable wages (as defined in state act) | (c) State experience rate period | | (d) State experience rate | (e) Multiply col. (b) by .054 | (f) Multiply col. (b) by col. (d) | (g) Subtract col. (f) from col. (e). If zero or less, enter -0- | (h) Contributions paid to state unemployment fund |
|--|--|-------------------------------------|----|------------------------------|----------------------------------|--------------------------------------|--|--|
| | | From | To | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| 16 Totals | | | | | | | | |
| 17 Add columns (g) and (h) of line 16 | | | | | | | | |
| 18 Total cash wages subject to FUTA tax (see the line 13 instructions) | | | | | | | | |
| 19 Multiply line 18 by 6.0% (.060) | | | | | | | | |
| 20 Multiply line 18 by 5.4% (.054) | | | | | | | | |
| 21 Enter the smaller of line 17 or line 20 (Employers in a credit reduction state must use the worksheet on page H-7 and check here) <input type="checkbox"/> | | | | | | | | |
| 22 FUTA tax. Subtract line 21 from line 19. Enter the result here and go to line 23 | | | | | | | | |

Part III Total Household Employment Taxes

| | | | |
|--|-----------|--|--|
| 23 Enter the amount from line 6. If you checked the "Yes" box on line C of page 1, enter -0- | 23 | | |
| 24 Add line 14 (or line 22) and line 23 | 24 | | |
| 25 Are you required to file Form 1040? <input type="checkbox"/> Yes. Stop. Include the amount from line 24 above on Form 1040, line 59a. Do not complete Part IV below. <input type="checkbox"/> No. You may have to complete Part IV. See instructions for details. | | | |

Part IV Address and Signature— Complete this part **only** if required. See the line 25 instructions.

| | | |
|--|--|--------------------------|
| Address (number and street) or P.O. box if mail is not delivered to street address | | Apt., room, or suite no. |
| City, town or post office, state, and ZIP code | | |

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

**SCHEDULE J
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

**Income Averaging for
Farmers and Fishermen**

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule J and its separate instructions is at www.irs.gov/form1040.

OMB No. 1545-0074

2012

Attachment
Sequence No. **20**

Social security number (SSN)

| | | | | |
|--|---|-----------|--|--|
| 1 | Enter the taxable income from your 2012 Form 1040, line 43, or Form 1040NR, line 41 | 1 | | |
| 2a | Enter your elected farm income (see instructions). Do not enter more than the amount on line 1 | 2a | | |
| Capital gain included on line 2a: | | | | |
| b | Excess, if any, of net long-term capital gain over net short-term capital loss | 2b | | |
| c | Unrecaptured section 1250 gain | 2c | | |
| 3 | Subtract line 2a from line 1 | 3 | | |
| 4 | Figure the tax on the amount on line 3 using the 2012 tax rates (see instructions) | 4 | | |
| 5 | If you used Schedule J to figure your tax for: • 2011, enter the amount from your 2011 Schedule J, line 11. • 2010 but not 2011, enter the amount from your 2010 Schedule J, line 15. • 2009 but not 2010 or 2011, enter the amount from your 2009 Schedule J, line 3. Otherwise, enter the taxable income from your 2009 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see instructions. | 5 | | |
| 6 | Divide the amount on line 2a by 3.0 | 6 | | |
| 7 | Combine lines 5 and 6. If zero or less, enter -0- | 7 | | |
| 8 | Figure the tax on the amount on line 7 using the 2009 tax rates (see instructions) | 8 | | |
| 9 | If you used Schedule J to figure your tax for: • 2011, enter the amount from your 2011 Schedule J, line 15. • 2010 but not 2011, enter the amount from your 2010 Schedule J, line 3. Otherwise, enter the taxable income from your 2010 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, see instructions. | 9 | | |
| 10 | Enter the amount from line 6 | 10 | | |
| 11 | Combine lines 9 and 10. If less than zero, enter as a negative amount | 11 | | |
| 12 | Figure the tax on the amount on line 11 using the 2010 tax rates (see instructions) | 12 | | |
| 13 | If you used Schedule J to figure your tax for 2011, enter the amount from your 2011 Schedule J, line 3. Otherwise, enter the taxable income from your 2011 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, see instructions | 13 | | |
| 14 | Enter the amount from line 6 | 14 | | |
| 15 | Combine lines 13 and 14. If less than zero, enter as a negative amount | 15 | | |
| 16 | Figure the tax on the amount on line 15 using the 2011 tax rates (see instructions) | 16 | | |
| 17 | Add lines 4, 8, 12, and 16 | 17 | | |

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

Cat. No. 25513Y

Schedule J (Form 1040) 2012

| | | | |
|---|---|-----------|--|
| 18 | Amount from line 17 | 18 | |
| 19 | <p>If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> • 2011, enter the amount from your 2011 Schedule J, line 12. • 2010 but not 2011, enter the amount from your 2010 Schedule J, line 16. • 2009 but not 2010 or 2011, enter the amount from your 2009 Schedule J, line 4. <p>Otherwise, enter the tax from your 2009 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.</p> | 19 | |
| 20 | <p>If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> • 2011, enter the amount from your 2011 Schedule J, line 16. • 2010 but not 2011, enter the amount from your 2010 Schedule J, line 4. <p>Otherwise, enter the tax from your 2010 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.</p> | 20 | |
| 21 | <p>If you used Schedule J to figure your tax for 2011, enter the amount from your 2011 Schedule J, line 4. Otherwise, enter the tax from your 2011 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15 . . .</p> | 21 | |
| <p>*Only include tax reported on this line that is imposed by section 1 of the Internal Revenue Code (see instructions). Do not include alternative minimum tax from Form 1040A.</p> | | | |
| 22 | Add lines 19 through 21 | 22 | |
| 23 | Tax. Subtract line 22 from line 18. Also include this amount on Form 1040, line 44; or Form 1040NR, line 42 | 23 | |
| <p>Caution. Your tax may be less if you figure it using the 2012 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.</p> | | | |

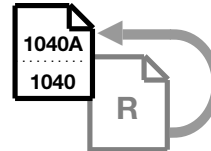
**Schedule R
(Form 1040A
or 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040A or 1040

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/form1040.



OMB No. 1545-0074

2012

Attachment
Sequence No. **16**

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2012:

- 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.



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

Part I Check the Box for Your Filing Status and Age

If your filing status is: **And by the end of 2012:** **Check only one box:**

| | | | |
|--|---|----------|-------------------------------------|
| Single, Head of household, or Qualifying widow(er) | 1 You were 65 or older | 1 | <input checked="" type="checkbox"/> |
| | 2 You were under 65 and you retired on permanent and total disability | 2 | <input type="checkbox"/> |
| | 3 Both spouses were 65 or older | 3 | <input type="checkbox"/> |
| Married filing jointly | 4 Both spouses were under 65, but only one spouse retired on permanent and total disability | 4 | <input type="checkbox"/> |
| | 5 Both spouses were under 65, and both retired on permanent and total disability | 5 | <input type="checkbox"/> |
| | 6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability | 6 | <input type="checkbox"/> |
| | 7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability | 7 | <input type="checkbox"/> |
| | 8 You were 65 or older and you lived apart from your spouse for all of 2012 | 8 | <input type="checkbox"/> |
| Married filing separately | 9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2012 | 9 | <input type="checkbox"/> |

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

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

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

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

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2012, check this box **►** ☐

- If you checked this box, you do not have to get another statement for 2012.
- If you **did not** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

Part III Figure Your Credit

| | | | | | |
|--|--|---------------|-----------|-----------|-----------|
| 10 | If you checked (in Part I): | Enter: | | | |
| | Box 1, 2, 4, or 7 | \$5,000 | } | | 10 |
| | Box 3, 5, or 6 | \$7,500 | | | |
| | Box 8 or 9 | \$3,750 | | | |
| <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin-right: 10px;"> Did you check box 2, 4, 5, 6, or 9 in Part I? </div> <div style="display: flex; flex-direction: column; gap: 5px;"> <div> <input type="checkbox"/> Yes </div> <div> <input type="checkbox"/> No </div> </div> <div style="margin-left: 20px;"> <p>→ You must complete line 11.</p> <p>→ Enter the amount from line 10 on line 12 and go to line 13.</p> </div> </div> | | | | | |
| 11 | If you checked (in Part I): | | | | |
| | • Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. | } | | 11 | |
| | • Box 2, 4, or 9, enter your taxable disability income. | | | | |
| | • Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. | | | | |
| <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin-right: 10px; text-align: center;"> TIP </div> <div>For more details on what to include on line 11, see <i>Figure Your Credit</i> in the instructions.</div> </div> | | | | | |
| 12 | If you completed line 11, enter the smaller of line 10 or line 11. All others , enter the amount from line 10 | | | 12 | |
| 13 | Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2012. | | | | |
| a | Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions). | 13a | | | |
| b | Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions). | 13b | | | |
| c | Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c | 13c | | | |
| 14 | Enter the amount from Form 1040A, line 22, or Form 1040, line 38 | 14 | | | |
| 15 | If you checked (in Part I): | Enter: | | | |
| | Box 1 or 2 | \$7,500 | } | | 15 |
| | 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- | | | 16 | |
| 17 | Enter one-half of line 16 | | | 17 | |
| 18 | Add lines 13c and 17 | | | 18 | |
| 19 | Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20 | | | 19 | |
| 20 | Multiply line 19 by 15% (.15). | | | 20 | |
| 21 | Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions | | | 21 | |
| 22 | Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box c and enter "Sch R" on the line next to that box) | | | 22 | |

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/form1040.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Attachment
Sequence No. **17**

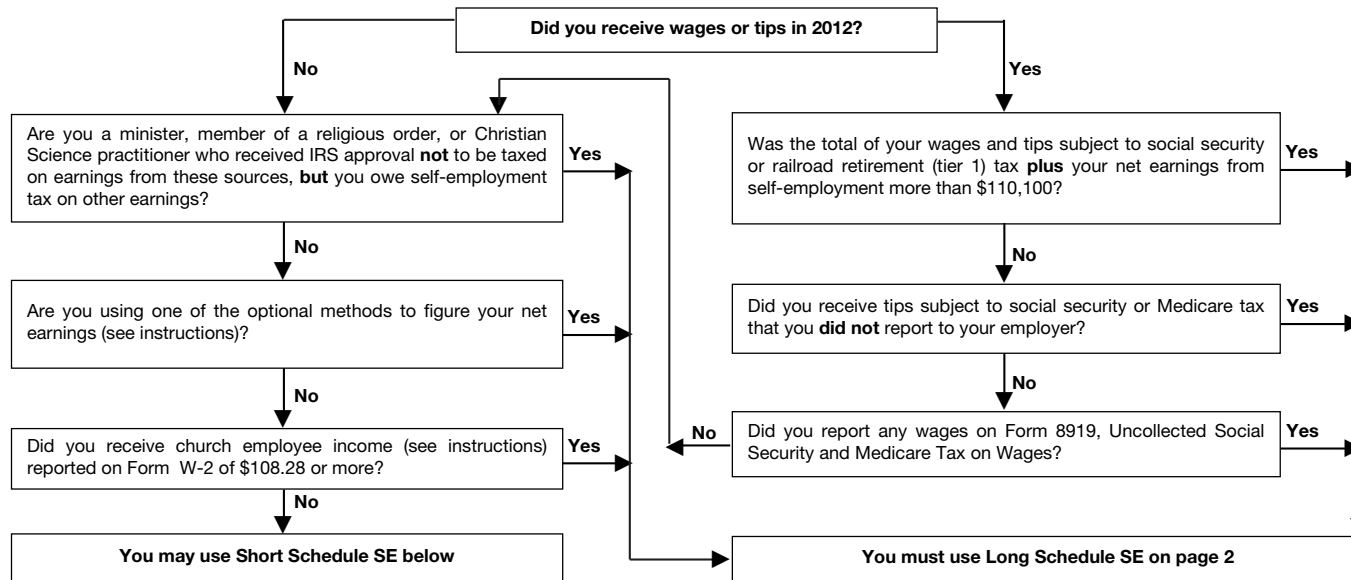
Name of person with **self-employment** income (as shown on Form 1040)

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 | | |
| 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 Y | 1b | (|) |
| 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 | | |
| 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 ► Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. | 4 | | |
| 5 Self-employment tax. If the amount on line 4 is: • \$110,100 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56 , or Form 1040NR, line 54 • More than \$110,100, multiply line 4 by 2.9% (.029). Then, add \$11,450.40 to the result. Enter the total here and on Form 1040, line 56 , or Form 1040NR, line 54 | 5 | | |
| 6 Deduction for employer-equivalent portion of self-employment tax. If the amount on line 5 is: • \$14,643.30 or less, multiply line 5 by 57.51% (.5751) • More than \$14,643.30, multiply line 5 by 50% (.50) and add \$1,100 to the result. Enter the result here and on Form 1040, line 27 , or Form 1040NR, line 27 | 6 | | |

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

Cat. No. 11358Z

Schedule SE (Form 1040) 2012

Name of person with **self-employment** income (as shown on Form 1040)Social security number of person
with **self-employment** income ▶**Section B—Long Schedule SE****Part I Self-Employment Tax****Note.** If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

| | | | |
|-----------|---|-----------|--------------------------|
| A | If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I | ▶ | <input type="checkbox"/> |
| 1a | Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions) | 1a | |
| 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 Y | 1b | () |
| 2 | Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions) | 2 | |
| 3 | Combine lines 1a, 1b, and 2 | 3 | |
| 4a | If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. | 4a | |
| b | If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . | 4b | |
| c | Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ▶ | 4c | |
| 5a | Enter your church employee income from Form W-2. See instructions for definition of church employee income | 5a | |
| b | Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- | 5b | |
| 6 | Add lines 4c and 5b | 6 | |
| 7 | Maximum amount of combined wages and self-employment earnings subject to social security tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2012 | 7 | |
| 8a | Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$110,100 or more, skip lines 8b through 10, and go to line 11 | 8a | |
| b | Unreported tips subject to social security tax (from Form 4137, line 10) | 8b | |
| c | Wages subject to social security tax (from Form 8919, line 10) | 8c | |
| d | Add lines 8a, 8b, and 8c | 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 | |
| 10 | Multiply the smaller of line 6 or line 9 by 10.4% (.104) | 10 | |
| 11 | Multiply line 6 by 2.9% (.029) | 11 | |
| 12 | Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54 | 12 | |
| 13 | Deduction for employer-equivalent portion of self-employment tax. Add the two following amounts. • 59.6% (.596) of line 10. • One-half of line 11. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 | 13 | |

Part II Optional Methods To Figure Net Earnings (see instructions)**Farm Optional Method.** You may use this method **only** if (a) your gross farm income¹ was not more than \$6,780, or (b) your net farm profits² were less than \$4,894.

| | | | |
|---|---|-----------|--|
| 14 | Maximum income for optional methods | 14 | |
| 15 | Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income ¹ (not less than zero) or \$4,520. Also include this amount on line 4b above | 15 | |
| Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$4,894 and also less than 72.189% of your gross nonfarm income, ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution. You may use this method no more than five times. | | | |
| 16 | Subtract line 15 from line 14 | 16 | |
| 17 | Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above | 17 | |

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.

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

OMB No. 1545-0046

Attachment
Sequence No. **94**

▶ Attach this form to your income tax return.

Name shown on return

Identifying number

Part I General Information (see instructions)

1 Amount excluded is due to (check applicable box(es)):

- a** Discharge of indebtedness in a title 11 case
- b** Discharge of indebtedness to the extent insolvent (not in a title 11 case)
- c** Discharge of qualified farm indebtedness
- d** Discharge of qualified real property business indebtedness
- e** Discharge of qualified principal residence indebtedness

2 Total amount of discharged indebtedness excluded from gross income

2

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

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

Enter amount excluded from gross income:

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

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

Under section 1081(b), the corporation named above has excluded \$ _____ from its gross income for the tax year beginning _____ and ending _____.

Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of _____.

(State of incorporation)

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

Foreign Tax Credit

(Individual, Estate, or Trust)

► Attach to Form 1040, 1040NR, 1041, or 990-T.

► Information about Form 1116 and its separate instructions is at www.irs.gov/form1116.

OMB No. 1545-0121

2012
 Attachment
 Sequence No. **19**

Name _____ Identifying number as shown on page 1 of your tax return _____

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a** ☐ Passive category income **c** ☐ Section 901(j) income **e** ☐ Lump-sum distributions
b ☐ General category income **d** ☐ Certain income re-sourced by treaty

f Resident of (name of country) ► _____

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

| | | Foreign Country or U.S. Possession | | | Total (Add cols. A, B, and C.) |
|---|---|------------------------------------|---|---|-----------------------------------|
| | | A | B | C | |
| g | Enter the name of the foreign country or U.S. possession ► | | | | |
| 1a | Gross income from sources within country shown above and of the type checked above (see instructions): _____ | | | | 1a |
| b | Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) <input type="checkbox"/> | | | | |
| Deductions and losses (Caution: See instructions): | | | | | |
| 2 | Expenses definitely related to the income on line 1a (attach statement) | | | | |
| 3 | Pro rata share of other deductions not definitely related : | | | | |
| a | Certain itemized deductions or standard deduction (see instructions) | | | | |
| b | Other deductions (attach statement) | | | | |
| c | Add lines 3a and 3b | | | | |
| d | Gross foreign source income (see instructions) | | | | |
| e | Gross income from all sources (see instructions) | | | | |
| f | Divide line 3d by line 3e (see instructions) | | | | |
| g | Multiply line 3c by line 3f | | | | |
| 4 | Pro rata share of interest expense (see instructions): | | | | |
| a | Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions) | | | | |
| b | Other interest expense | | | | |
| 5 | Losses from foreign sources | | | | |
| 6 | Add lines 2, 3g, 4a, 4b, and 5 | | | | 6 |
| 7 | Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ► | | | | 7 |

Part II Foreign Taxes Paid or Accrued (see instructions)

| Country | Credit is claimed for taxes (you must check one) (h) <input type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued | Foreign taxes paid or accrued | | | | | | | | |
|----------|---|-------------------------------|---------------|-------------------------|--------------|---|---------------|-------------------------|--------------|---|
| | | In foreign currency | | | | In U.S. dollars | | | | |
| | | Taxes withheld at source on: | | | | Taxes withheld at source on: | | | | |
| | | (j) Date paid or accrued | (k) Dividends | (l) Rents and royalties | (m) Interest | (n) Other foreign taxes paid or accrued | (o) Dividends | (p) Rents and royalties | (q) Interest | (r) Other foreign taxes paid or accrued |
| A | | | | | | | | | | |
| B | | | | | | | | | | |
| C | | | | | | | | | | |
| 8 | Add lines A through C, column (s). Enter the total here and on line 9, page 2 ► | | | | | | | | | 8 |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11440U

Form **1116** (2012)

Part III Figuring the Credit

| | | | | |
|--|---|-----------|---|---|
| 9 | Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I . . . | 9 | | |
| 10 | Carryback or carryover (attach detailed computation) | 10 | | |
| 11 | Add lines 9 and 10 | 11 | | |
| 12 | Reduction in foreign taxes (see instructions) | 12 | (|) |
| 13 | Taxes reclassified under high tax kickout (see instructions) . . . | 13 | | |
| 14 | Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit . . . | 14 | | |
| 15 | Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions) | 15 | | |
| 16 | Adjustments to line 15 (see instructions) | 16 | | |
| 17 | Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) | 17 | | |
| 18 | Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption | 18 | | |
| Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions. | | | | |
| 19 | Divide line 17 by line 18. If line 17 is more than line 18, enter "1" | 19 | | |
| 20 | Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 | 20 | | |
| Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions. | | | | |
| 21 | Multiply line 20 by line 19 (maximum amount of credit) | 21 | | |
| 22 | Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions) ▶ | 22 | | |

Part IV Summary of Credits From Separate Parts III (see instructions)

| | | | | |
|-----------|---|-----------|--|--|
| 23 | Credit for taxes on passive category income | 23 | | |
| 24 | Credit for taxes on general category income | 24 | | |
| 25 | Credit for taxes on certain income re-sourced by treaty | 25 | | |
| 26 | Credit for taxes on lump-sum distributions | 26 | | |
| 27 | Add lines 23 through 26 | 27 | | |
| 28 | Enter the smaller of line 20 or line 27 | 28 | | |
| 29 | Reduction of credit for international boycott operations. See instructions for line 12 | 29 | | |
| 30 | Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶ | 30 | | |

Employee Business Expenses

OMB No. 1545-0074

2012

Attachment
Sequence No. **129**

▶ Attach to Form 1040 or Form 1040NR.

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

| | | |
|-----------|---|------------------------|
| Your name | Occupation in which you incurred expenses | Social security number |
|-----------|---|------------------------|

Process up to 2 Forms

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses

| | Column A Other Than Meals and Entertainment | Column B Meals and Entertainment |
|---|---|--|
| 1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) | 1 <input type="text"/> | |
| 2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work | 2 <input type="text"/> | |
| 3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment | 3 <input type="text"/> | |
| 4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment | 4 <input type="text"/> | |
| 5 Meals and entertainment expenses (see instructions) | 5 <input type="text"/> | 5 <input type="text"/> |
| 6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 | 6 <input type="text"/> | 6 <input type="text"/> |

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

| | | |
|---|------------------------|----------------------|
| 7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions). | 7 <input type="text"/> | <input type="text"/> |
|---|------------------------|----------------------|

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

| | | |
|---|-------------------------|----------------------|
| 8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8) | 8 <input type="text"/> | <input type="text"/> |
| <p>Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.</p> | | |
| 9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.) | 9 <input type="text"/> | <input type="text"/> |
| 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 <input type="text"/> | <input type="text"/> |

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

Cat. No. 11700N

Form **2106** (2012)

Part II Vehicle Expenses**Section A—General Information** (You must complete this section if you are claiming vehicle expenses.)**(a) Vehicle 1****(b) Vehicle 2**

| | | | | |
|-----------|--|-----------|------------------------------|-----------------------------|
| 11 | Enter the date the vehicle was placed in service | 11 | / / | / / |
| 12 | Total miles the vehicle was driven during 2012 | 12 | miles | miles |
| 13 | Business miles included on line 12 | 13 | miles | miles |
| 14 | Percent of business use. Divide line 13 by line 12 | 14 | % | % |
| 15 | Average daily roundtrip commuting distance | 15 | miles | miles |
| 16 | Commuting miles included on line 12 | 16 | miles | miles |
| 17 | Other miles. Add lines 13 and 16 and subtract the total from line 12 | 17 | miles | miles |
| 18 | Was your vehicle available for personal use during off-duty hours? | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 19 | Do you (or your spouse) have another vehicle available for personal use? | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 20 | Do you have evidence to support your deduction? | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 21 | If "Yes," is the evidence written? | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

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

| | | | |
|-----------|---|-----------|--|
| 22 | Multiply line 13 by 55.5¢ (.555). Enter the result here and on line 1 | 22 | |
|-----------|---|-----------|--|

Section C—Actual Expenses**(a) Vehicle 1****(b) Vehicle 2**

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

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)**(a) Vehicle 1****(b) Vehicle 2**

| | | | | |
|-----------|--|-----------|--|--|
| 30 | Enter cost or other basis (see instructions) | 30 | | |
| 31 | Enter section 179 deduction and special allowance (see instructions) | 31 | | |
| 32 | Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance). | 32 | | |
| 33 | Enter depreciation method and percentage (see instructions) | 33 | | |
| 34 | Multiply line 32 by the percentage on line 33 (see instructions) | 34 | | |
| 35 | Add lines 31 and 34 | 35 | | |
| 36 | Enter the applicable limit explained in the line 36 instructions | 36 | | |
| 37 | Multiply line 36 by the percentage on line 14 | 37 | | |
| 38 | Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above | 38 | | |

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.**2012**Attachment
Sequence No. **129A**

Occupation in which you incurred expenses

Social security number

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 2012.

Caution: You can use the standard mileage rate for 2012 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

| | | | | |
|---|---|---|----------------------|--|
| 1 | Complete Part II. Multiply line 8a by 55.5¢ (.555). Enter the result here | 1 | <input type="text"/> | |
| 2 | Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work | 2 | <input type="text"/> | |
| 3 | Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment | 3 | <input type="text"/> | |
| 4 | Business expenses not included on lines 1 through 3. Do not include meals and entertainment | 4 | <input type="text"/> | |
| 5 | Meals and entertainment expenses: \$ <input type="text"/> × 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 | <input type="text"/> | |
| 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 | <input type="text"/> | |

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

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

8 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

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

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

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

11a Do you have evidence to support your deduction? ☐ Yes ☐ No

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

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

Cat. No. 20604Q

Form **2106-EZ** (2012)

☐ VOID☐ CORRECTED

(99)

| | | | |
|--|--|---|---|
| Name, address, and ZIP code of RIC or REIT | OMB No. 1545-0145 2012 Form 2439 | Notice to Shareholder of Undistributed Long-Term Capital Gains For calendar year 2012, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2012, and ending _____, 20 _____ | |
| Identification number of RIC or REIT | 1a Total undistributed long-term capital gains [REDACTED] | | Copy A Attach to Form 1120-RIC or Form 1120-REIT |
| Shareholder's identifying number | 1b Unrecaptured section 1250 gain [REDACTED] | | |
| Shareholder's name, address, and ZIP code | 1c Section 1202 gain [REDACTED] | 1d Collectibles (28%) gain [REDACTED] | For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D. |
| | 2 Tax paid by the RIC or REIT on the box 1a gains [REDACTED] | | |

Form **2439**

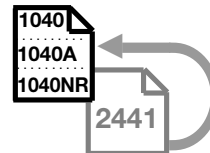
Cat. No. 11858E

www.irs.gov/form2439

Department of the Treasury - Internal Revenue Service

Child and Dependent Care Expenses

► Attach to Form 1040, Form 1040A, or Form 1040NR.
► Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.



Name(s) shown on return

Your social security number

Part I **Persons or Organizations Who Provided the Care—You must complete this part.**
(If you have more than two care providers, see the instructions.)

| 1 | (a) Care provider's name | (b) Address (number, street, apt. no., city, state, and ZIP code) | (c) Identifying number (SSN or EIN) | (d) Amount paid (see instructions) |
|---|--------------------------|--|--|---------------------------------------|
| | | | | |
| | | | | |

Did you receive dependent care benefits? ☐ **No** → Complete only Part II below.
☐ **Yes** → Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

| | (a) Qualifying person's name First Last | (b) Qualifying person's social security number | (c) Qualified expenses you incurred and paid in 2012 for the person listed in column (a) |
|------------------------------------|--|--|--|
| Number of qualified persons | | | |
| Child-Care-Cr-Depd-Dob1 | | | |
| Child-Care-Cr-Depd-Dob2 | | | |

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

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

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

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

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

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

If line 7 is:

| Over | But not over | Decimal amount is |
|---------------|--------------|-------------------|
| \$0—15,000 | | .35 |
| 15,000—17,000 | | .34 |
| 17,000—19,000 | | .33 |
| 19,000—21,000 | | .32 |
| 21,000—23,000 | | .31 |
| 23,000—25,000 | | .30 |
| 25,000—27,000 | | .29 |
| 27,000—29,000 | | .28 |

If line 7 is:

| Over | But not over | Decimal amount is |
|-----------------|--------------|-------------------|
| \$29,000—31,000 | | .27 |
| 31,000—33,000 | | .26 |
| 33,000—35,000 | | .25 |
| 35,000—37,000 | | .24 |
| 37,000—39,000 | | .23 |
| 39,000—41,000 | | .22 |
| 41,000—43,000 | | .21 |
| 43,000—No limit | | .20 |

9 Multiply line 6 by the decimal amount on line 8. If you paid 2011 expenses in 2012, see the instructions

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

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

Current Yr AGI Limit

Prior Yr Expenses

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

Cat. No. 11862M

Form **2441** (2012)

Part III Dependent Care Benefits

| | | | |
|---|-----------|---|---|
| 12 Enter the total amount of dependent care benefits you received in 2012. 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 | | |
| 13 Enter the amount, if any, you carried over from 2011 and used in 2012 during the grace period. See instructions | 13 | | |
| 14 Enter the amount, if any, you forfeited or carried forward to 2013. See instructions . . . | 14 | (|) |
| 15 Combine lines 12 through 14. See instructions | 15 | | |
| 16 Enter the total amount of qualified expenses incurred in 2012 for the care of the qualifying person(s) | 16 | | |
| 17 Enter the smaller of line 15 or 16 | 17 | | |
| 18 Enter your earned income . See instructions | 18 | | |
| 19 Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18. | 19 | | |
| 20 Enter the smallest of line 17, 18, or 19 | 20 | | |
| 21 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19). | 21 | | |
| 22 Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here | 22 | | |
| 23 Subtract line 22 from line 15 | 23 | | |
| 24 Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions | 24 | | |
| 25 Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21 . . . | 25 | | |
| 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 | | |

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 | | |
| 29 Subtract line 28 from line 27. If zero or less, stop . You cannot take the credit. Exception. If you paid 2011 expenses in 2012, 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 | | |

Foreign Earned Income

▶ Attach to Form 1040.

▶ Information about Form 2555 and its separate instructions is at www.irs.gov/form2555.

OMB No. 1545-0074

2012
Attachment
Sequence No. **34**

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040

Your social security number

Part I General Information

- 1** Your foreign address (including country) **2** Your occupation
- country code for post of duty XX
- 3** Employer's name ▶
- 4a** Employer's U.S. address ▶
- b** Employer's foreign address ▶
- 5** Employer is (check ▶) **a** ☐ A foreign entity **b** ☐ A U.S. company **c** ☐ Self
any that apply: **d** ☐ A foreign affiliate of a U.S. company **e** ☐ Other (specify) ▶
- 6a** If you previously filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶
- b** If you did not previously file Form 2555 or 2555-EZ to claim either of the exclusions, check here ▶ ☐ and go to line 7.
- c** Have you ever revoked either of the exclusions? ☐ Yes ☐ No
- d** If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶
- 7** Of what country are you a citizen/national? ▶
- 8a** Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** in the instructions ☐ Yes ☐ No
- b** If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶
- 9** List your tax home(s) during your tax year and date(s) established. ▶

Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (see instructions)

- 10** Date bona fide residence began ▶ , and ended ▶
- 11** Kind of living quarters in foreign country ▶ **a** ☐ Purchased house **b** ☐ Rented house or apartment **c** ☐ Rented room
d ☐ Quarters furnished by employer
- 12a** Did any of your family live with you abroad during any part of the tax year? ☐ Yes ☐ No
- b** If "Yes," who and for what period? ▶
- 13a** Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? See instructions ☐ Yes ☐ No
- b** Are you required to pay income tax to the country where you claim bona fide residence? See instructions . ☐ Yes ☐ No
- If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.**

- 14** If you were present in the United States or its possessions during the tax year, complete columns (a)–(d) below. **Do not** include the income from column (d) in Part IV, but report it on Form 1040.

| (a) Date arrived in U.S. | (b) Date left U.S. | (c) Number of days in U.S. on business | (d) Income earned in U.S. on business (attach computation) | (a) Date arrived in U.S. | (b) Date left U.S. | (c) Number of days in U.S. on business | (d) Income earned in U.S. on business (attach computation) |
|--------------------------|--------------------|--|--|--------------------------|--------------------|--|--|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

- 15a** List any contractual terms or other conditions relating to the length of your employment abroad. ▶
- b** Enter the type of visa under which you entered the foreign country. ▶
- c** Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation . ☐ Yes ☐ No
- d** Did you maintain a home in the United States while living abroad? ☐ Yes ☐ No
- e** If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

Part III Taxpayers Qualifying Under Physical Presence Test (see instructions)

- 16** The physical presence test is based on the 12-month period from **▶** _____ through **▶** _____
- 17** Enter your principal country of employment during your tax year. **▶** _____
- 18** If you traveled abroad during the 12-month period entered on line 16, complete columns **(a)–(f)** below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Do not** include the income from column **(f)** below in Part IV, but report it on Form 1040.

| (a) Name of country (including U.S.) | (b) Date arrived | (c) Date left | (d) Full days present in country | (e) Number of days in U.S. on business | (f) Income earned in U.S. on business (attach computation) |
|---|------------------|---------------|--|--|--|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2012 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Do not** include income from line 14, column **(d)**, or line 18, column **(f)**. Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2012, no matter when you performed the service.

| 2012 Foreign Earned Income | | Amount (in U.S. dollars) | |
|----------------------------|--|-----------------------------|-------------|
| 19 | Total wages, salaries, bonuses, commissions, etc. | 19 | <div></div> |
| 20 | Allowable share of income for personal services performed (see instructions): | | |
| a | In a business (including farming) or profession | 20a | |
| b | In a partnership. List partnership's name and address and type of income. ▶ _____ | 20b | |
| 21 | Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined): | | |
| a | Home (lodging) | 21a | |
| b | Meals | 21b | |
| c | Car | 21c | |
| d | Other property or facilities. List type and amount. ▶ _____ | 21d | |
| 22 | Allowances, reimbursements, or expenses paid on your behalf for services you performed: | | |
| a | Cost of living and overseas differential | 22a | |
| b | Family | 22b | |
| c | Education | 22c | |
| d | Home leave | 22d | |
| e | Quarters | 22e | |
| f | For any other purpose. List type and amount. ▶ _____ | 22f | |
| g | Add lines 22a through 22f | 22g | <div></div> |
| 23 | Other foreign earned income. List type and amount. ▶ _____ | 23 | |
| 24 | Add lines 19 through 21d, line 22g, and line 23 | 24 | |
| 25 | Total amount of meals and lodging included on line 24 that is excludable (see instructions) | 25 | <div></div> |
| 26 | Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2012 foreign earned income ▶ | 26 | |

Part V All Taxpayers

- 27** Enter the amount from line 26 **27**
- Are you claiming the housing exclusion or housing deduction?
- ☐ **Yes.** Complete Part VI.
- ☐ **No.** Go to Part VII.

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

- 28** Qualified housing expenses for the tax year (see instructions) **28**
- 29a** Enter location where housing expenses incurred (see instructions) ▶
- b** Enter limit on housing expenses (see instructions) **29b**
- 30** Enter the **smaller** of line 28 or line 29b **30**
- 31** Number of days in your qualifying period that fall within your 2012 tax year (see instructions) **31** days
- 32** Multiply \$41.57 by the number of days on line 31. If 366 is entered on line 31, enter \$15,216.00 here **32**
- 33** Subtract line 32 from line 30. If the result is zero or less, do not complete the rest of this part or any of Part IX **33**
- 34** Enter employer-provided amounts (see instructions) **34**
- 35** Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000" **35** × .
- 36** **Housing exclusion.** Multiply line 33 by line 35. Enter the result but do not enter more than the amount on line 34. Also, complete Part VIII **36**
- Note:** The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

- 37** Maximum foreign earned income exclusion **37**
- 38** • If you completed Part VI, enter the number from line 31.
• All others, enter the number of days in your qualifying period that } **38** days
fall within your 2012 tax year (see the instructions for line 31).
- 39** • If line 38 and the number of days in your 2012 tax year (usually 366) are the same, enter "1.000."
• Otherwise, divide line 38 by the number of days in your 2012 tax year and enter the result as } **39** × .
a decimal (rounded to at least three places).
- 40** Multiply line 37 by line 39 **40**
- 41** Subtract line 36 from line 27 **41**
- 42** **Foreign earned income exclusion.** Enter the **smaller** of line 40 or line 41. Also, complete Part VIII ▶ **42**

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

- 43** Add lines 36 and 42 **43**
- 44** Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation **44**
- 45** Subtract line 44 from line 43. Enter the result here and in parentheses on **Form 1040, line 21.** Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 **45**

Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if (a) line 33 is more than line 36 and (b) line 27 is more than line 43.

- 46** Subtract line 36 from line 33 **46**
- 47** Subtract line 43 from line 27 **47**
- 48** Enter the **smaller** of line 46 or line 47 **48**
- Note:** If line 47 is **more than** line 48 and you could not deduct all of your 2011 housing deduction because of the 2011 limit, use the housing deduction carryover worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.
- 49** Housing deduction carryover from 2011 (from housing deduction carryover worksheet in the instructions) **49**
- 50** **Housing deduction.** Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line **50**

Foreign Earned Income Exclusion

► Attach to Form 1040.

► Information about Form 2555-EZ and its separate instructions is at www.irs.gov/form2555.

Name shown on Form 1040

Your social security number

**You May Use
This Form
If You:**

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$95,100 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Part I Tests To See If You Can Take the Foreign Earned Income Exclusion**1 Bona Fide Residence Test**

- a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? ☐ Yes ☐ No
- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
 - If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.
- b Enter the date your bona fide residence began ► _____, and ended (see instructions) ► _____.

2 Physical Presence Test

- a Were you physically present in a foreign country or countries for at least 330 full days during—
 { 2012 or any other period of 12 months in a row starting or ending in 2012? } ☐ Yes ☐ No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
 - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ► _____ through ► _____.

- 3 Tax Home Test.** Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? ☐ Yes ☐ No
- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
 - If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

Part II General Information**4** Your foreign address (including country)**5** Your occupation**COUNTRY CODE FOR POST OF DUTY** **6** Employer's name**7** Employer's U.S. address (including ZIP code)**8** Employer's foreign address**9** Employer is (check any that apply):

- a A U.S. business ☐
- b A foreign business ☐
- c Other (specify) ► ☐

10a If you previously filed Form 2555 or 2555-EZ, enter the last year you filed the form. ► _____

- b If you did not previously file Form 2555 or 2555-EZ, check here ► ☐ and go to line 11a now.
- c Have you ever revoked the foreign earned income exclusion? ☐ Yes ☐ No
- d If you answered "Yes," enter the tax year for which the revocation was effective. ► _____

11a List your tax home(s) during 2012 and date(s) established. ► _____

b Of what country are you a citizen/national? ► _____

Part III Days Present in the United States— Complete this part if you were in the United States or its possessions during 2012.

| 12 | (a) Date arrived in U.S. | (b) Date left U.S. | (c) Number of days in U.S. on business | (d) Income earned in U.S. on business (attach computation) |
|-----------|---------------------------------|---------------------------|---|---|
| | | | | |
| | | | | |
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| | | | | |
| | | | | |
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| | | | | |
| | | | | |
| | | | | |

Part IV Figure Your Foreign Earned Income Exclusion

| | | | | |
|-----------|---|-----------|---|------|
| 13 | Maximum foreign earned income exclusion | 13 | | |
| 14 | Enter the number of days in your qualifying period that fall within 2012 | 14 | | days |
| 15 | Did you enter 366 on line 14? <input type="checkbox"/> Yes. Enter "1.000." <input type="checkbox"/> No. Divide line 14 by 366 and enter the result as a decimal (rounded to at least three places). } | 15 | × | . |
| 16 | Multiply line 13 by line 15 | 16 | | |
| 17 | Enter, in U.S. dollars, the total foreign earned income you earned and received in 2012 (see instructions). Be sure to include this amount on Form 1040, line 7 | 17 | | |
| 18 | Foreign earned income exclusion. Enter the smaller of line 16 or line 17 here and in parentheses on Form 1040, line 21 . Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ► | 18 | | |

Form **2555-EZ** (2012)

Investment Credit

OMB No. 1545-0155

2012

Attachment
Sequence No. **174**

▶ Attach to your tax return.

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

Name(s) shown on return

Identifying number

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

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

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

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

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

Part III Rehabilitation Credit and Energy Credit

| | | | |
|---|------------|--|--|
| 11 Rehabilitation credit (see instructions for requirements that must be met): | | | |
| a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ▶ <input type="checkbox"/> | | | |
| b Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____ | | | |
| c Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____ | | | |
| d Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ | | | |
| Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown: | | | |
| e Pre-1936 buildings located in the Gulf Opportunity Zone \$ _____ × 13% (.13) | 11e | | |
| f Pre-1936 buildings affected by a Midwestern disaster \$ _____ × 13% (.13) | 11f | | |
| g Other pre-1936 buildings \$ _____ × 10% (.10) | 11g | | |
| h Certified historic structures located in the Gulf Opportunity Zone \$ _____ × 26% (.26) | 11h | | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2012)

Part III Rehabilitation Credit and Energy Credit (continued)

| | | | | | |
|--|--|----------------------|------------|--|--|
| i | Certified historic structures affected by a Midwestern disaster | \$ _____ × 26% (.26) | 11i | | |
| j | Other certified historic structures | \$ _____ × 20% (.20) | 11j | | |
| For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l. | | | | | |
| k | Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) | _____ | | | |
| l | Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) | _____ | | | |
| m | Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . | | 11m | | |
| 12 | Energy credit: | | | | |
| a | Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) | \$ _____ × 10% (.10) | 12a | | |
| 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 | | |
| Qualified fuel cell property (see instructions): | | | | | |
| c | Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 | \$ _____ × 30% (.30) | 12c | | |
| d | Applicable kilowatt capacity of property on line 12c (see instructions) ► _____ | × \$1,000 | 12d | | |
| e | Enter the lesser of line 12c or line 12d | | 12e | | |
| f | Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 | \$ _____ × 30% (.30) | 12f | | |
| g | Applicable kilowatt capacity of property on line 12f (see instructions) ► _____ | × \$3,000 | 12g | | |
| h | Enter the lesser of line 12f or line 12g | | 12h | | |
| Qualified microturbine property (see instructions): | | | | | |
| i | Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 | \$ _____ × 10% (.10) | 12i | | |
| j | Kilowatt capacity of property on line 12i ► _____ | × \$200 | 12j | | |
| k | Enter the lesser of line 12i or line 12j | | 12k | | |

Part III Rehabilitation Credit and Energy Credit (continued)

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

Form **3468** (2012)

General Business Credit

► Information about Form 3800 and its separate instructions is at www.irs.gov/form3800.
 ► Attach to your tax return.

OMB No. 1545-0895

2012
 Attachment
 Sequence No. **22**

Name(s) shown on return

Identifying number

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

| | | | | |
|----------|--|----------|--|--|
| 1 | General business credit from line 2 of all Parts III with box A checked | 1 | | |
| 2 | Passive activity credits from line 2 of all Parts III with box B checked 2 | | | |
| 3 | Enter the applicable passive activity credits allowed for 2012 (see instructions) | 3 | | |
| 4 | Carryforward of general business credit to 2012. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach | 4 | | |
| 5 | Carryback of general business credit from 2013. 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 | | |

Part II Allowable Credit

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2012)

Part II Allowable Credit (Continued)**Note.** If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

| | | | | |
|-----------|---|-----------|--|--|
| 18 | Multiply line 14 by 75% (.75) (see instructions) | 18 | | |
| 19 | Enter the greater of line 13 or line 18 | 19 | | |
| 20 | Subtract line 19 from line 11. If zero or less, enter -0- | 20 | | |
| 21 | Subtract line 17a from line 20. If zero or less, enter -0- | 21 | | |
| 22 | Combine the amounts from line 3 of all Parts III with box A, C, or D checked | 22 | | |
| 23 | Passive activity credit from line 3 of all Parts III with box B checked | 23 | | |
| 24 | Enter the applicable passive activity credit allowed for 2012 (see instructions) | 24 | | |
| 25 | Add lines 22 and 24 | 25 | | |
| 26 | Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 | 26 | | |
| 27 | Subtract line 13 from line 11. If zero or less, enter -0- | 27 | | |
| 28 | Add lines 17a and 26 | 28 | | |
| 29 | Subtract line 28 from line 27. If zero or less, enter -0- | 29 | | |
| 30 | Enter the general business credit from line 5 of all Parts III with box A checked | 30 | | |
| 31 | Enter the total eligible small business credit from line 6 of all Parts III with box E checked | 31 | | |
| 32 | Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked | 32 | | |
| 33 | Enter the applicable passive activity credits allowed for 2012 (see instructions) | 33 | | |
| 34 | Carryforward of business credit to 2012. 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 | | |
| 35 | Carryback of business credit from 2013. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked (see instructions) | 35 | | |
| 36 | Add lines 30, 31, 33, 34, and 35 | 36 | | |
| 37 | Enter the smaller of line 29 or line 36 | 37 | | |
| 38 | Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b | 38 | | |

Form **3800** (2012)


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

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

| (a) Description of credit | | (b) If claiming the credit from a pass-through entity, enter the EIN | (c) Enter the appropriate amount | |
|---------------------------|--|---|-------------------------------------|--|
| 1a | Investment (Form 3468, Part II only) (attach Form 3468) | 1a | | |
| b | Reserved | 1b | | |
| c | Increasing research activities (Form 6765) | 1c | | |
| d | Low-income housing (Form 8586, Part I only) | 1d | | |
| e | Disabled access (Form 8826) (see instructions for limitation) | 1e | | |
| f | Renewable electricity, refined coal, and Indian coal production (Form 8835) | 1f | | |
| g | Indian employment (Form 8845) | 1g | | |
| h | Orphan drug (Form 8820) | 1h | | |
| i | New markets (Form 8874) | 1i | | |
| j | Small employer pension plan startup costs (Form 8881) (see instructions for limitation) | 1j | | |
| k | Employer-provided child care facilities and services (Form 8882) (see instructions for limitation) | 1k | | |
| l | Biodiesel and renewable diesel fuels (attach Form 8864) | 1l | | |
| m | Low sulfur diesel fuel production (Form 8896) | 1m | | |
| n | Distilled spirits (Form 8906) | 1n | | |
| o | Nonconventional source fuel (Form 8907) | 1o | | |
| p | Energy efficient home (Form 8908) | 1p | | |
| q | Energy efficient appliance (Form 8909) | 1q | | |
| r | Alternative motor vehicle (Form 8910) | 1r | | |
| s | Alternative fuel vehicle refueling property (Form 8911) | 1s | | |
| t | Reserved | 1t | | |
| u | Mine rescue team training (Form 8923) | 1u | | |
| v | Agricultural chemicals security (Form 8931) (see instructions for limitation) . | 1v | | |
| w | Employer differential wage payments (Form 8932) | 1w | | |
| x | Carbon dioxide sequestration (Form 8933) | 1x | | |
| y | Qualified plug-in electric drive motor vehicle (Form 8936) | 1y | | |
| z | Qualified plug-in electric vehicle (Form 8834, Part I only) | 1z | | |
| aa | New hire retention (Form 5884-B) | 1aa | | |
| bb | General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) | 1bb | | |
| zz | Other | 1zz | | |
| 2 | Add lines 1a through 1zz and enter here | 2 | | |
| 3 | Enter the amount from Form 8844 | 3 | | |
| 4a | Investment (Form 3468, Part III) (attach Form 3468) | 4a | | |
| b | Work opportunity (Form 5884) | 4b | | |
| c | Alcohol and cellulosic biofuel fuels (Form 6478) | 4c | | |
| d | Low-income housing (Form 8586, Part II) | 4d | | |
| e | Renewable electricity, refined coal, and Indian coal production (Form 8835) | 4e | | |
| f | Employer social security and Medicare taxes paid on certain employee tips (Form 8846) | 4f | | |
| g | Qualified railroad track maintenance (Form 8900) | 4g | | |
| h | Small employer health insurance premiums (Form 8941) | 4h | | |
| i | Reserved | 4i | | |
| j | Reserved | 4j | | |
| z | Other | 4z | | |
| 5 | Add lines 4a through 4z and enter here | 5 | | |
| 6 | Add lines 2, 3, and 5 | 6 | | |

Form **3800** (2012)

Moving Expenses

OMB No. 1545-0074

2012
Attachment
Sequence No. **170**

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

► Attach to Form 1040 or Form 1040NR.

Name(s) shown on return

Your social security number

Before you begin: ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.
✓ See **Members of the Armed Forces** in the instructions, if applicable.

| | | | | |
|----------|--|----------|--|--|
| 1 | Transportation and storage of household goods and personal effects (see instructions) | 1 | | |
| 2 | Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals | 2 | | |
| 3 | Add lines 1 and 2 | 3 | | |
| 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 | | |
| 5 | Is line 3 more than line 4? <input type="checkbox"/> 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. <input type="checkbox"/> 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 | | |

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

Cat. No. 12490K

Form **3903** (2012)

Credit for Federal Tax Paid on Fuels► Information about Form 4136 and its instructions is at www.irs.gov/form4136.

Name (as shown on your income tax return)

Taxpayer identification number

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

The alternative fuel mixture credit cannot be claimed on this form or on Schedule 3 (Form 8849). It must be taken as a credit against your taxable fuel liability (gasoline, diesel fuel, and kerosene) reported on Form 720.

1 Nontaxable Use of Gasoline **Note.** CRN is credit reference number.

| | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|--|----------|-------------|----------------------|---------|
| a | Off-highway business use | | | \$ | |
| b | Use on a farm for farming purposes | | | | |
| c | Other nontaxable use (see Caution above line 1) | | | | |
| d | Exported | | | | |

2 Nontaxable Use of Aviation Gasoline

| | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|--|----------|-------------|----------------------|---------|
| a | Use in commercial aviation (other than foreign trade) | | | \$ | |
| b | Other nontaxable use (see Caution above line 1) | | | | |
| c | Exported | | | | |
| d | LUST tax on aviation fuels used in foreign trade | | | | |

3 Nontaxable Use of Undyed Diesel Fuel

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

| | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|--|----------|-------------|----------------------|---------|
| a | Nontaxable use | | | \$ | |
| b | Use on a farm for farming purposes | | | | |
| c | Use in trains | | | | |
| d | Use in certain intercity and local buses (see Caution above line 1) | | | | |
| e | Exported | | | | |

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

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

| | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|--|----------|-------------|----------------------|---------|
| a | Nontaxable use taxed at \$.244 | | | \$ | |
| b | Use on a farm for farming purposes | | | | |
| c | Use in certain intercity and local buses (see Caution above line 1) | | | | |
| d | Exported | | | | |
| e | Nontaxable use taxed at \$.044 | | | | |
| f | Nontaxable use taxed at \$.219 | | | | |

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2012)

5 Kerosene Used in Aviation (see **Caution** above line 1)

| | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------|---|----------|-------------|----------------------|---------|
| a | Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244 | | | \$ | |
| b | Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219 | | | | |
| c | Nontaxable use (other than use by state or local government) taxed at \$.244 | | | | |
| d | Nontaxable use (other than use by state or local government) taxed at \$.219 | | | | |
| e | LUST tax on aviation fuels used in foreign trade | | | | |

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**Registration No.** ►

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

| | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------|--|-------------|----------------------|---------|
| a | Use by a state or local government | | \$ | |
| b | Use in certain intercity and local buses | | | |

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)**Registration No.** ►

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

| | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------|--|-------------|----------------------|---------|
| a | Use by a state or local government | | \$ | |
| b | Sales from a blocked pump | | | |
| c | Use in certain intercity and local buses | | | |

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

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

| | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------|---|----------|-------------|----------------------|---------|
| a | Use in commercial aviation (other than foreign trade) taxed at \$.219 | | | \$ | |
| b | Use in commercial aviation (other than foreign trade) taxed at \$.244 | | | | |
| c | Nonexempt use in noncommercial aviation | | | | |
| d | Other nontaxable uses taxed at \$.244 | | | | |
| e | Other nontaxable uses taxed at \$.219 | | | | |
| f | LUST tax on aviation fuels used in foreign trade | | | | |

Form **4136** (2012)

9 Reserved

Registration No. ►

| | (b) Rate | (c) Gallons of alcohol | (d) Amount of credit | (e) CRN |
|-------------------|----------|------------------------|----------------------|---------|
| a Reserved | | | | |
| b Reserved | | | | |

10 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ►

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

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

11 Nontaxable Use of Alternative Fuel

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

| | (a) Type of use | (b) Rate | (c) Gallons or gasoline gallon equivalents (GGE) | (d) Amount of credit | (e) CRN |
|---|-----------------|----------|--|----------------------|---------|
| a Liquefied petroleum gas (LPG) | | | | \$ | |
| b "P Series" fuels | | | | | |
| c Compressed natural gas (CNG) (GGE = 126.67 cu. ft.) | | | | | |
| d Liquefied hydrogen | | | | | |
| e Fischer-Tropsch process liquid fuel from coal (including peat) | | | | | |
| f Liquid fuel derived from biomass | | | | | |
| 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 |
|---|----------|--|----------------------|---------|
| a Liquefied petroleum gas (LPG) | | | \$ | |
| b "P Series" fuels | | | | |
| c Compressed natural gas (CNG) (GGE = 121 cu. ft.) | | | | |
| d Liquefied hydrogen | | | | |
| e Fischer-Tropsch process liquid fuel from coal (including peat) | | | | |
| f Liquid fuel derived from biomass | | | | |
| g Liquefied natural gas (LNG) | | | | |
| h Liquefied gas derived from biomass | | | | |
| i Compressed gas derived from biomass (GGE = 121 cu. ft.) | | | | |

Form **4136** (2012)

13 Registered Credit Card Issuers**Registration No. ►**

| | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|----------|-------------|---|---------|
| a Diesel fuel sold for the exclusive use of a state or local government | | | \$ 00 | |
| b Kerosene sold for the exclusive use of a state or local government | | | \$ 00 | |
| c Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219 | | | \$ 00 | |

14 Nontaxable Use of a Diesel-Water Fuel Emulsion**Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

| | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|-------------------------|-----------------|----------|-------------|---|---------|
| a Nontaxable use | | | | \$ 00 | |
| b Exported | | | | \$ 00 | |

15 Diesel-Water Fuel Emulsion Blending**Registration No. ►**

| | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------------|----------|-------------|---|---------|
| Blender credit | | | \$ 00 | |

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

| | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|--|----------|-------------|---|---------|
| a Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001 | | | \$ 00 | |
| b Exported dyed kerosene | | | \$ 00 | |

17 Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►

17

\$

00Form **4136** (2012)

Social Security and Medicare Tax on Unreported Tip Income

► Information about Form 4137 and its instructions is at www.irs.gov/form4137.
► Attach to Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

OMB No. 1545-0074

2012
Attachment
Sequence No. **24**

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips.

Social security number

| 1 | (a) Name of employer to whom you were required to, but did not report all your tips (see instructions) | (b) Employer identification number (see instructions) | (c) Total cash and charge tips you received (including unreported tips) (see instructions) | (d) Total cash and charge tips you reported to your employer |
|----|--|---|--|--|
| A | | | | |
| B | | | | |
| C | | | | |
| D | | | | |
| E | | | | |
| 2 | Total cash and charge tips you received in 2012. Add the amounts from line 1, column (c) | | 2 | |
| 3 | Total cash and charge tips you reported to your employer(s) in 2012. Add the amounts from line 1, column (d) | | 3 | |
| 4 | Subtract line 3 from line 2. This amount is income you must include in the total on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3 | | 4 | |
| 5 | Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month (see instructions). | | 5 | |
| 6 | Unreported tips subject to Medicare tax. Subtract line 5 from line 4 | | 6 | |
| 7 | Maximum amount of wages (including tips) subject to social security tax | | 7 | |
| 8 | Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) or railroad retirement (tier 1) compensation | | 8 | |
| 9 | Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- | | 9 | |
| 10 | Unreported tips subject to social security tax. Enter the smaller of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions | | 10 | |
| 11 | Multiply line 10 by .042 (social security tax rate) | | 11 | |
| 12 | Multiply line 6 by .0145 (Medicare tax rate). | | 12 | |
| 13 | Add lines 11 and 12. Enter the result here and on Form 1040, line 57; Form 1040NR, line 55; or Form 1040NR-EZ, line 16 (Form 1040-SS and 1040-PR filers, see instructions.) | | 13 | |

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

Cat. No. 12626C

Form **4137** (2012)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.**EPZONE**

| | | | |
|----|---|------------------------------|------------------|
| 1 | Maximum amount (see instructions) | 1 | |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation (see instructions) | 3 | |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2011 Form 4562 | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 | 13 | |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

| | | | |
|----|---|----|--|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | |

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

| | | | |
|----|---|----|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2012 | 17 | |
| 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 2012 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | | | | |
| h Residential rental property | | undeterm'd type | | | | undeterm'd type |
| i Nonresidential real property | | total GDS cost | | | | total GDS deduct. |

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|----------------|--|--|--|--|--|--|
| 20a Class life | | | | | | |
| b 12-year | | | | | | |
| c 40-year | | | | | | |

Part IV Summary (See instructions.)

total ADS cost

total ADS deduct.

| | | | |
|----|---|----|--|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

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

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

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

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

Section B—Information on Use of Vehicles

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

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

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

| | | |
|--|-----|----|
| 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? | Yes | No |
| 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners | | |
| 39 Do you treat all use of vehicles by employees as personal use? | | |
| 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? | | |
| 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) | | |

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|--|---------------------------------|---------------------------|---------------------|--|-----------------------------------|
| 42 Amortization of costs that begins during your 2012 tax year (see instructions): | | | | | |
| | | total cost | | | |
| 43 Amortization of costs that began before your 2012 tax year | | | | | 43 |
| 44 Total. Add amounts in column (f). See the instructions for where to report | | | | | 44 |

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

2012
Attachment
Sequence No. **26**

Name(s) shown on tax return

Identifying number

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

1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A**

Property **B**

Property **C**

Property **D**

Properties

| | A | B | C | D |
|--|---|---|---|---|
| 2 Cost or other basis of each property | | | | |
| 3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions) | | | | |
| Note: If line 2 is more than line 3, skip line 4. | | | | |
| 4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year | | | | |
| 5 Fair market value before casualty or theft | | | | |
| 6 Fair market value after casualty or theft | | | | |
| 7 Subtract line 6 from line 5 | | | | |
| 8 Enter the smaller of line 2 or line 7 | | | | |
| 9 Subtract line 3 from line 8. If zero or less, enter -0- | | | | |
| 10 Casualty or theft loss. Add the amounts on line 9 in columns A through D | | | | |
| 11 Enter the smaller of line 10 or \$100 | | | | |
| 12 Subtract line 11 from line 10 | | | | |
| Caution: Use only one Form 4684 for lines 13 through 18. | | | | |
| 13 Add the amounts on line 12 of all Forms 4684 | | | | |
| 14 Add the amounts on line 4 of all Forms 4684. | | | | |
| 15 • If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section. | | | | |
| 16 If line 14 is less than line 13, enter the difference | | | | |
| 17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions | | | | |
| 18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return | | | | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 129970

Form **4684** (2012)

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.

Property A

Property B

Property C

Property D

Properties

| | | A | B | C | D |
|---|-----------|---|---|---|---|
| 20 Cost or adjusted basis of each property | 20 | | | | |
| 21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 | 21 | | | | |
| Note: If line 20 is more than line 21, skip line 22. | | | | | |
| 22 Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year | 22 | | | | |
| 23 Fair market value before casualty or theft | 23 | | | | |
| 24 Fair market value after casualty or theft | 24 | | | | |
| 25 Subtract line 24 from line 23 | 25 | | | | |
| 26 Enter the smaller of line 20 or line 25 | 26 | | | | |
| Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20. | | | | | |
| 27 Subtract line 21 from line 26. If zero or less, enter -0- | 27 | | | | |
| 28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions) | 28 | | | | |

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less

| | | | | |
|---|-----------|-----|-----|-----|
| 29 | () | () | () | () |
| 30 Totals. Add the amounts on line 29 | 30 | () | () | () |
| 31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions | 31 | | | |
| 32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions | 32 | | | |

Casualty or Theft of Property Held More Than One Year

| | | | | |
|--|------------|-----|-----|-----|
| 33 Casualty or theft gains from Form 4797, line 32 | 33 | | | |
| 34 | () | () | () | () |
| 35 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 | | | |
| 37 Add amounts on line 35, columns (b)(i) and (b)(ii) | 37 | | | |
| 38 If the loss on line 37 is more than the gain on line 36: | | | | |
| a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions | 38a | | | |
| b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11 | 38b | | | |
| 39 If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 | 39 | | | |
| 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. | | | | |

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

▶ Attach to your tax return.

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

OMB No. 1545-0184

2012Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2012 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)

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

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

- 3** Gain, if any, from Form 4684, line 39 **3**
- 4** Section 1231 gain from installment sales from Form 6252, line 26 or 37 **4**
- 5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824 **5**
- 6** Gain, if any, from line 32, from other than casualty or theft. **6**
- 7** 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.

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

Part II Ordinary Gains and Losses (see instructions)

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

| | | | | | | |
|--|--|--|--|--|--|--|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

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

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

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2012)

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

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

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

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

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

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

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

2012
Attachment
Sequence No. **37**

Name(s) shown on tax return

Your social security number

number of form 4835s attached

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2012 (see instructions)? ☒ Yes ☐ No

Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

| | | | |
|-----------|--|-----------|----------------|
| 1 | Income from production of livestock, produce, grains, and other crops. | 1 | |
| 2a | Cooperative distributions (Form(s) 1099-PATR) | 2b | Taxable amount |
| 3a | Agricultural program payments (see instructions) | 3b | Taxable amount |
| 4 | Commodity Credit Corporation (CCC) loans (see instructions): | | |
| a | CCC loans reported under election | 4a | |
| b | CCC loans forfeited | 4b | |
| 4c | Taxable amount | | |
| 5 | Crop insurance proceeds and federal crop disaster payments (see instructions): | | |
| a | Amount received in 2012 | 5a | |
| 5b | Taxable amount | | |
| c | If election to defer to 2013 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2011 | 5d | |
| 6 | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) | 6 | |
| 7 | Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. | 7 | |

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

| | | | |
|-----------|--|------------|--|
| 8 | Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562 | 8 | |
| 9 | Chemicals | 9 | |
| 10 | Conservation expenses (see instructions) | 10 | |
| 11 | Custom hire (machine work) | 11 | |
| 12 | Depreciation and section 179 expense deduction not claimed elsewhere | 12 | |
| 13 | Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions) | 13 | |
| 14 | Feed | 14 | |
| 15 | Fertilizers and lime | 15 | |
| 16 | Freight and trucking | 16 | |
| 17 | Gasoline, fuel, and oil | 17 | |
| 18 | Insurance (other than health) | 18 | |
| 19 | Interest: | | |
| a | Mortgage (paid to banks, etc.) | 19a | |
| b | Other | 19b | |
| 20 | Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) | 20 | |
| 21 | Pension and profit-sharing plans | 21 | |
| 22 | Rent or lease: | | |
| a | Vehicles, machinery, and equipment (see instructions) | 22a | |
| b | Other (land, animals, etc.) | 22b | |
| 23 | Repairs and maintenance | 23 | |
| 24 | Seeds and plants | 24 | |
| 25 | Storage and warehousing | 25 | |
| 26 | Supplies | 26 | |
| 27 | Taxes | 27 | |
| 28 | Utilities | 28 | |
| 29 | Veterinary, breeding, and medicine | 29 | |
| 30 | Other expenses (specify): | | |
| a | other expenses | 30a | |
| b | | 30b | |
| c | | 30c | |
| d | | 30d | |
| e | | 30e | |
| f | | 30f | |
| g | | 30g | |
| 31 | Total expenses. Add lines 8 through 30g (see instructions) | 31 | |
| 32 | Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to lines 33 and 34 | 32 | |
| 33 | Did you receive an applicable subsidy in 2012? (see instructions) | 33 | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 34 | If line 32 is a loss, check the box that describes your investment in this activity (see instructions) | 34a | <input type="checkbox"/> All investment is at risk. |
| c | You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40 | 34b | <input type="checkbox"/> Some investment is not at risk. |
| | nondeductible loss/suspended loss carryover | 34c | |

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

2012
 Attachment
 Sequence No. **51**

Name(s) shown on return

Identifying number

Part I Total Investment Interest Expense

| | | | | |
|----------|--|----------|--|--|
| 1 | Investment interest expense paid or accrued in 2012 (see instructions) | 1 | | |
| 2 | Disallowed investment interest expense from 2011 Form 4952, line 7 | 2 | | |
| 3 | Total investment interest expense. Add lines 1 and 2 | 3 | | |

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 | | | | |
| 4b | Qualified dividends included on line 4a | 4b | | | | |
| 4c | Subtract line 4b from line 4a | 4c | | | | |
| 4d | Net gain from the disposition of property held for investment | 4d | | | | |
| 4e | Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions) | 4e | | | | |
| 4f | Subtract line 4e from line 4d | 4f | | | | |
| 4g | Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions) | 4g | | | | |
| 4h | Investment income. Add lines 4c, 4f, and 4g | 4h | | | | |
| 5 | Investment expenses (see instructions) | 5 | | | | |
| 6 | Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0- | 6 | | | | |

Part III Investment Interest Expense Deduction

| | | | | |
|----------|---|----------|--|--|
| 7 | Disallowed investment interest expense to be carried forward to 2013. Subtract line 6 from line 3. If zero or less, enter -0- | 7 | | |
| 8 | Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions | 8 | | |

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form **4952** (2012)

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

2012
Attachment
Sequence No. **28**

Name of recipient of distribution

Identifying number

Part I Complete this part to see if you can use Form 4972

| | Yes | No |
|--|-----------|-------------------------------------|
| 1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," do not use this form | 1 | <input checked="" type="checkbox"/> |
| 2 Did you roll over any part of the distribution? If "Yes," do not use this form | 2 | <input checked="" type="checkbox"/> |
| 3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936? | 3 | <input checked="" type="checkbox"/> |
| 4 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 and 4, do not use this form. | 4 | <input checked="" type="checkbox"/> |
| 5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not use this form for a 2012 distribution from your own plan | 5a | <input checked="" type="checkbox"/> |
| b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," do not use the form for this distribution | 5b | <input checked="" type="checkbox"/> |

Part II Complete this part to choose the 20% capital gain election (see instructions)

OPTION METHOD

| | | |
|--|----------|-------------------------------------|
| 6 Capital gain part from Form 1099-R, box 3 | 6 | <input checked="" type="checkbox"/> |
| 7 Multiply line 6 by 20% (.20) ► | 7 | <input checked="" type="checkbox"/> |

If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies.

Part III Complete this part to choose the 10-year tax option (see instructions)

| | | |
|---|-----------|-------------------------------------|
| 8 Enter the amount from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include NUA in taxable income) see instructions | 8 | <input checked="" type="checkbox"/> |
| 9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 | 9 | <input checked="" type="checkbox"/> |
| 10 Total taxable amount. Subtract line 9 from line 8 | 10 | <input checked="" type="checkbox"/> |
| 11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0- | 11 | <input checked="" type="checkbox"/> |
| 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 | <input checked="" type="checkbox"/> |
| 13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000 | 13 | <input checked="" type="checkbox"/> |
| 14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0- | 14 | <input checked="" type="checkbox"/> |
| 15 Multiply line 14 by 20% (.20) | 15 | <input checked="" type="checkbox"/> |
| 16 Minimum distribution allowance. Subtract line 15 from line 13 | 16 | <input checked="" type="checkbox"/> |
| 17 Subtract line 16 from line 12 | 17 | <input checked="" type="checkbox"/> |
| 18 Federal estate tax attributable to lump-sum distribution | 18 | <input checked="" type="checkbox"/> |
| 19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23 | 19 | <input checked="" type="checkbox"/> |
| 20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places) | 20 | <input checked="" type="checkbox"/> |
| 21 Multiply line 16 by the decimal on line 20 | 21 | <input checked="" type="checkbox"/> |
| 22 Subtract line 21 from line 11 | 22 | <input checked="" type="checkbox"/> |
| 23 Multiply line 19 by 10% (.10) | 23 | <input checked="" type="checkbox"/> |
| 24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions | 24 | <input checked="" type="checkbox"/> |
| 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 | <input checked="" type="checkbox"/> |
| 26 Multiply line 22 by 10% (.10) | 26 | <input checked="" type="checkbox"/> |
| 27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions | 27 | <input checked="" type="checkbox"/> |
| 28 Multiply line 27 by ten (10) MULTIPLE RECIPIENTS CODE | 28 | <input checked="" type="checkbox"/> |
| 29 Subtract line 28 from line 25. Multiple recipients see instructions ► | 29 | <input checked="" type="checkbox"/> |
| 30 Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies ► | 30 | <input checked="" type="checkbox"/> |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2012)

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

OMB No. 1545-0074

2012Department 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 of individual subject to additional tax. If married filing jointly, see instructions.

Your social security number

| | | |
|---|--------------------------------|---|
| Home address (number and street), or P.O. box if mail is not delivered to your home | | Apt. no. |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions). | | If this is an amended return, check here <input type="checkbox"/> |
| Foreign country name | Foreign province/state/country | |
| | | Foreign postal code |

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

| | | | | |
|---|---|---|--|--|
| 1 | Early distributions included in income. For Roth IRA distributions, see instructions | 1 | | |
| 2 | Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____ | 2 | | |
| 3 | Amount subject to additional tax. Subtract line 2 from line 1 | 3 | | |
| 4 | Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56 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). | 4 | | |

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

| | | | | |
|---|--|---|--|--|
| 5 | Distributions included in income from Coverdell ESAs and QTPs | 5 | | |
| 6 | Distributions included on line 5 that are not subject to the additional tax (see instructions) | 6 | | |
| 7 | Amount subject to additional tax. Subtract line 6 from line 5 | 7 | | |
| 8 | Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56 | 8 | | |

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2012 than is allowable or you had an amount on line 17 of your 2011 Form 5329.

| | | | | |
|----|--|----|--|--|
| 9 | Enter your excess contributions from line 16 of your 2011 Form 5329 (see instructions). If zero, go to line 15 | 9 | | |
| 10 | If your traditional IRA contributions for 2012 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- | 10 | | |
| 11 | 2012 traditional IRA distributions included in income (see instructions) | 11 | | |
| 12 | 2012 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 2012 (see instructions) | 15 | | |
| 16 | Total excess contributions. Add lines 14 and 15 | 16 | | |
| 17 | Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2012 (including 2012 contributions made in 2013). Include this amount on Form 1040, line 58, or Form 1040NR, line 56. | 17 | | |

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2012 than is allowable or you had an amount on line 25 of your 2011 Form 5329.

| | | | | |
|----|---|----|--|--|
| 18 | Enter your excess contributions from line 24 of your 2011 Form 5329 (see instructions). If zero, go to line 23 | 18 | | |
| 19 | If your Roth IRA contributions for 2012 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- | 19 | | |
| 20 | 2012 distributions from your Roth IRAs (see instructions) | 20 | | |
| 21 | Add lines 19 and 20 | 21 | | |
| 22 | Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0- | 22 | | |
| 23 | Excess contributions for 2012 (see instructions) | 23 | | |
| 24 | Total excess contributions. Add lines 22 and 23 | 24 | | |
| 25 | Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2012 (including 2012 contributions made in 2013). Include this amount on Form 1040, line 58, or Form 1040NR, line 56. | 25 | | |

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

Cat. No. 13329Q

Form **5329** (2012)

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2012 were more than is allowable or you had an amount on line 33 of your 2011 Form 5329.

| | | | | |
|-----------|--|-----------|--|--|
| 26 | Enter the excess contributions from line 32 of your 2011 Form 5329 (see instructions). If zero, go to line 31 | 26 | | |
| 27 | If the contributions to your Coverdell ESAs for 2012 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0- | 27 | | |
| 28 | 2012 distributions from your Coverdell ESAs (see instructions) | 28 | | |
| 29 | Add lines 27 and 28 | 29 | | |
| 30 | Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0- | 30 | | |
| 31 | Excess contributions for 2012 (see instructions) | 31 | | |
| 32 | Total excess contributions. Add lines 30 and 31 | 32 | | |
| 33 | Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2012 (including 2012 contributions made in 2013). Include this amount on Form 1040, line 58, or Form 1040NR, line 56 | 33 | | |

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2012 than is allowable or you had an amount on line 41 of your 2011 Form 5329.

| | | | | |
|-----------|---|-----------|--|--|
| 34 | Enter the excess contributions from line 40 of your 2011 Form 5329 (see instructions). If zero, go to line 39 | 34 | | |
| 35 | If the contributions to your Archer MSAs for 2012 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0- | 35 | | |
| 36 | 2012 distributions from your Archer MSAs from Form 8853, line 8 | 36 | | |
| 37 | Add lines 35 and 36 | 37 | | |
| 38 | Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0- | 38 | | |
| 39 | Excess contributions for 2012 (see instructions) | 39 | | |
| 40 | Total excess contributions. Add lines 38 and 39 | 40 | | |
| 41 | Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2012 (including 2012 contributions made in 2013). Include this amount on Form 1040, line 58, or Form 1040NR, line 56 | 41 | | |

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2012 than is allowable or you had an amount on line 49 of your 2011 Form 5329.

| | | | | |
|-----------|--|-----------|--|--|
| 42 | Enter the excess contributions from line 48 of your 2011 Form 5329. If zero, go to line 47 | 42 | | |
| 43 | If the contributions to your HSAs for 2012 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0- | 43 | | |
| 44 | 2012 distributions from your HSAs from Form 8889, line 16 | 44 | | |
| 45 | Add lines 43 and 44 | 45 | | |
| 46 | Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0- | 46 | | |
| 47 | Excess contributions for 2012 (see instructions) | 47 | | |
| 48 | Total excess contributions. Add lines 46 and 47 | 48 | | |
| 49 | Additional tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2012 (including 2012 contributions made in 2013). Include this amount on Form 1040, line 58, or Form 1040NR, line 56 | 49 | | |

Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

| | | | | |
|-----------|---|-----------|--|--|
| 50 | Minimum required distribution for 2012 (see instructions) | 50 | | |
| 51 | Amount actually distributed to you in 2012 | 51 | | |
| 52 | Subtract line 51 from line 50. If zero or less, enter -0- | 52 | | |
| 53 | Additional tax. Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 56 | 53 | | |

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

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

▶ Your signature ▶ Date

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

Form **5329** (2012)

Repayment of the First-Time Homebuyer Credit

OMB No. 1545-0074

► Attach to Form 1040, Form 1040NR, or Form 1040X.
► Information about Form 5405 and its separate instructions is at www.irs.gov/form5405.

Attachment
Sequence No. **58**

Name(s) shown on return

Your social security number

Part I Disposition or Change in Use of Main Home for Which the Credit Was Claimed

- 1 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions). ► **12/15/2012**
- 2 If you meet the following conditions, check here ► **Yes**
- I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.
- 3 Check the box below that applies to you. See the instructions for the definition of "related person."
- a ☐ I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.
- b ☐ I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured in Part III below). No repayment of the credit is required. Stop here.
- c ☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part II below.
- d ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part II below.
- e ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ►
- The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.
- f ☐ My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions).
- g ☐ My home was destroyed, condemned, or sold under threat of condemnation and I did not have a gain (see instructions).
- h ☐ The taxpayer who claimed the credit died in 2012. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2012 with the deceased taxpayer, see instructions. Otherwise, stop here.

Part II Repayment of the Credit

- 4 Enter the amount of the credit you claimed on Form 5405 for a prior year. See instructions if you filed a joint return for the year you claimed the credit or you checked the box on line 3f or 3g. **4** **12,000**
- 5 If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010 and 2011 returns. Otherwise, enter -0-. **5** **0**
- 6 Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8. **6** **12,000**
- 7 Enter the gain on the disposition of your main home (from line 15 below) **7** **0**
- 8 **Amount of the credit to be repaid.** See instructions **8** **12,000**
- Next:** Enter the amount from line 8 on your 2012 Form 1040, line 59b, or Form 1040NR, line 58b.

Part III Form 5405 Gain or (Loss) Worksheet

Note: Complete this part only if your home was destroyed or you sold your home to someone who is not related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 9, 10, and 12. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sales and Other Dispositions of Assets, for information on what to enter on lines 9 and 10.

- 9 Selling price of home, insurance proceeds, or gross condemnation award **9** **12,000**
- 10 Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award **10** **0**
- 11 Subtract line 10 from line 9. This is the amount realized on the sale of the home **11** **12,000**
- 12 Adjusted basis of home sold (from line 13 of Worksheet 1 in Pub. 523) **12** **0**
- 13 Enter the first-time homebuyer credit claimed on Form 5405 **minus** the amount you repaid with your 2010 and 2011 tax returns **13** **12,000**
- 14 Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit **14** **0**
- 15 Subtract line 14 from line 11 **15** **12,000**

• 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 in 2009 or 2010 and the event occurred in 2010.

• If line 15 is -0- or less, check the box on line 3b of Form 5405. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 3g instead. You do not have to repay the credit.

Residential Energy Credits

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

OMB No. 1545-0074

2012

Attachment
Sequence No. **158**

Name(s) shown on return

Your social security number

Part I Residential Energy Efficient Property Credit (See instructions before completing this part.)

Note. Skip lines 1 through 11 if you only have a **credit carryforward from 2011**.

| | | | | |
|---|--|----|--|--|
| 1 | Qualified solar electric property costs | 1 | | |
| 2 | Qualified solar water heating property costs | 2 | | |
| 3 | Qualified small wind energy property costs | 3 | | |
| 4 | Qualified geothermal heat pump property costs | 4 | | |
| 5 | Add lines 1 through 4 | 5 | | |
| 6 | Multiply line 5 by 30% (.30) | 6 | | |
| 7a | Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) ► | 7a | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11. | | | | |
| b | Print the complete address of the main home where you installed the fuel cell property. | | | |
| | Number and street | | Unit No. | |
| | City, State, and ZIP code | | | |
| 8 | Qualified fuel cell property costs | 8 | | |
| 9 | Multiply line 8 by 30% (.30) | 9 | | |
| 10 | Kilowatt capacity of property on line 8 above ► x \$1,000 | 10 | | |
| 11 | Enter the smaller of line 9 or line 10 | 11 | | |
| 12 | Credit carryforward from 2011. Enter the amount, if any, from your 2011 Form 5695, line 32 | 12 | | |
| 13 | Add lines 6, 11, and 12 | 13 | | |
| 14 | Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 | 14 | | |
| 15 | 1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 32 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8839, line 12; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; Form 8936, line 23; and Schedule R, line 22. 1040NR filers: Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 32 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8839, line 12; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; and Form 8936, line 23. | 15 | | |
| 16 | Subtract line 15 from line 14. If zero or less, enter -0- here and on line 17 | 16 | | |
| 17 | Residential energy efficient property credit. Enter the smaller of line 13 or line 16. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49 | 17 | | |
| 18 | Credit carryforward to 2013. If line 17 is less than line 13, subtract line 17 from line 13 | 18 | | |

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

Cat. No. 13540P

Form **5695** (2012)

Part II Nonbusiness Energy Property Credit

- 19a** Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) . **Multiple home ind** ▶

Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.

- b** Print the complete address of the main home where you made the qualifying improvements.

Caution: You can only have one main home at a time.

Number and street

Unit No.

City, State, and ZIP code

- c** Were any of these improvements related to the construction of this main home? ▶

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.

- 20** Lifetime limitation. Amounts claimed in 2006, 2007, 2009, 2010, and 2011.

- a** Amount, if any, from line 12 of your 2006 Form 5695 **20a**
- b** Amount, if any, from line 15 of your 2007 Form 5695 **20b**
- c** Amount, if any, from line 11 of your 2009 Form 5695 **20c**
- d** Amount, if any, from line 11 of your 2010 Form 5695 **20d**
- e** Amount, if any, from line 14 of your 2011 Form 5695 **20e**

- f** Add lines 20a through 20e. If \$500 or more, **stop**; you cannot take the nonbusiness energy property credit
- 21** Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).

- a** Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC
- b** Exterior doors that meet or exceed the Energy Star program requirements
- c** Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home

- 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

- f** If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, 2010, or 2011, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-

- g** Subtract line 21f from line 21e. If zero or less, enter -0-

- h** Enter the smaller of line 21d or line 21g

- 22** Add lines 21a, 21b, 21c, and 21h

- 23** Multiply line 22 by 10% (.10)

- 24** Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).

- a** Energy-efficient building property. Do not enter more than **\$300**

- b** Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **\$150**

- c** Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **\$50**

- 25** Add lines 24a through 24c

- 26** Add lines 23 and 25

- 27** Maximum credit amount. (If you jointly occupied the home, see instructions)

- 28** Enter the amount, if any, from line 20f

- 29** Subtract line 28 from line 27. If zero or less, **stop**; you cannot take the nonbusiness energy property credit

- 30** Enter the smaller of line 26 or line 29

- 31** Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)

- 32** **Nonbusiness energy property credit.** Enter the smaller of line 30 or line 31. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49 **CY Res Energy Cr**

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

2012
Attachment
Sequence No. **77**

Name(s) shown on return

Identifying number

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

New Hire Retention Credit

► **Attach to your tax return.**
► **Use Part II to list additional retained workers.**

OMB No. 1545-2202

Attachment
Sequence No. **65**

Identifying number

A credit of up to \$1,000 is allowed for each retained worker. A retained worker generally is a qualified employee (see instructions) whose first 52 consecutive weeks of employment ended in the current tax year. However, the worker's wages (as defined for income tax withholding purposes) for the second 26 consecutive weeks must equal at least 80% of the worker's wages for the first 26 consecutive weeks.

Part I New Hire Retention Credit for Retained Workers

| Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10. | | (a) Retained Worker No. 1 | (b) Retained Worker No. 2 | (c) Retained Worker No. 3 |
|--|---|------------------------------------|------------------------------------|------------------------------------|
| 1 | Enter the retained worker's social security number | 1 | | |
| 2 | Enter the first date of employment from the retained worker's Form W-11 or similar statement | 2 | / / 2010 | / / 2010 |
| 3 | Enter the retained worker's wages for the first 26 consecutive weeks of employment | 3 | | |
| 4 | Multiply line 3 by 80% (.80) | 4 | | |
| 5 | Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form | 5 | | |
| 6 | Add lines 3 and 5 | 6 | | |
| 7 | Multiply line 6 by 6.2% (.062) | 7 | | |
| 8 | Maximum credit allowable | 8 | | |
| 9 | Enter the smaller of line 7 or line 8 | 9 | | |
| 10 | Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II | 10 | | |
| 11 | Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions) | 11 | | |
| 12 | New hire retention credit from partnerships and S corporations (see instructions) | 12 | | |
| 13 | Current year credit. Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800) | 13 | | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55035V

Form **5884-B** (12-2010)

At-Risk Limitations

OMB No. 1545-0712

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

Attachment
Sequence No. **31**

Name(s) shown on return

Identifying number

Description of activity (see page 2 of the instructions)

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts.

See page 2 of the instructions.

| | | | | |
|---|---|----|---|---|
| 1 | Ordinary income (loss) from the activity (see page 2 of the instructions) | 1 | | |
| 2 | Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on: | | | |
| a | Schedule D | 2a | | |
| b | Form 4797 | 2b | | |
| c | Other form or schedule | 2c | | |
| 3 | Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c | 3 | | |
| 4 | Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c | 4 | (|) |
| 5 | Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form | 5 | | |

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

| | | | | |
|-----|--|-----|--|--|
| 6 | Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero | 6 | | |
| 7 | Increases for the tax year (see page 3 of the instructions) | 7 | | |
| 8 | Add lines 6 and 7 | 8 | | |
| 9 | Decreases for the tax year (see page 4 of the instructions) | 9 | | |
| 10a | Subtract line 9 from line 8 | 10a | | |
| b | If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules | 10b | | |

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for the prior year, see page 4 of the instructions.

| | | | | |
|-----|---|-----|--|--|
| 11 | Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero | 11 | | |
| 12 | Increases at effective date | 12 | | |
| 13 | Add lines 11 and 12 | 13 | | |
| 14 | Decreases at effective date | 14 | | |
| 15 | Amount at risk (check box that applies): | | | |
| a | <input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero. | | | |
| b | <input type="checkbox"/> From your prior year Form 6198, line 19b. Do not enter the amount from line 10b of your prior year form. | 15 | | |
| 16 | Increases since (check box that applies): | | | |
| a | <input type="checkbox"/> Effective date | 16 | | |
| b | <input type="checkbox"/> The end of your prior year | 17 | | |
| 17 | Add lines 15 and 16 | 17 | | |
| 18 | Decreases since (check box that applies): | | | |
| a | <input type="checkbox"/> Effective date | 18 | | |
| b | <input type="checkbox"/> The end of your prior year | | | |
| 19a | Subtract line 18 from line 17 | 19a | | |
| b | If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules | 19b | | |

Part IV Deductible Loss

| | | | | |
|----|---|----|---|---|
| 20 | Amount at risk. Enter the larger of line 10b or line 19b | 20 | | |
| 21 | Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover | 21 | (|) |

Note: If the loss is from a passive activity, see the Instructions for **Form 8582**, *Passive Activity Loss Limitations*, or the Instructions for **Form 8810**, *Corporate Passive Activity Loss and Credit Limitations*, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

Alternative Minimum Tax—Individuals

OMB No. 1545-0074

2012

Attachment
Sequence No. **32**

► Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.

► Attach to Form 1040 or Form 1040NR.

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

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

| | | | | |
|----|---|----|---|---|
| 1 | If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.) | 1 | | |
| 2 | Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0- | 2 | | |
| 3 | Taxes from Schedule A (Form 1040), line 9 | 3 | | |
| 4 | Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line | 4 | | |
| 5 | Miscellaneous deductions from Schedule A (Form 1040), line 27. | 5 | | |
| 6 | Skip this line. It is reserved for future use | 6 | | |
| 7 | Tax refund from Form 1040, line 10 or line 21 | 7 | (|) |
| 8 | Investment interest expense (difference between regular tax and AMT). | 8 | | |
| 9 | Depletion (difference between regular tax and AMT) | 9 | | |
| 10 | Net operating loss deduction from Form 1040, line 21. Enter as a positive amount | 10 | | |
| 11 | Alternative tax net operating loss deduction | 11 | (|) |
| 12 | Interest from specified private activity bonds exempt from the regular tax | 12 | | |
| 13 | Qualified small business stock (7% of gain excluded under section 1202) | 13 | | |
| 14 | Exercise of incentive stock options (excess of AMT income over regular tax income) | 14 | | |
| 15 | Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) | 15 | | |
| 16 | Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) | 16 | | |
| 17 | Disposition of property (difference between AMT and regular tax gain or loss) | 17 | | |
| 18 | Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) | 18 | | |
| 19 | Passive activities (difference between AMT and regular tax income or loss) | 19 | | |
| 20 | Loss limitations (difference between AMT and regular tax income or loss) | 20 | | |
| 21 | Circulation costs (difference between regular tax and AMT) | 21 | | |
| 22 | Long-term contracts (difference between AMT and regular tax income) | 22 | | |
| 23 | Mining costs (difference between regular tax and AMT) | 23 | | |
| 24 | Research and experimental costs (difference between regular tax and AMT) | 24 | | |
| 25 | Income from certain installment sales before January 1, 1987 | 25 | (|) |
| 26 | Intangible drilling costs preference | 26 | | |
| 27 | Other adjustments, including income-based related adjustments | 27 | | |
| 28 | Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately, see instructions.) | 28 | | |

annualized return

KID

Part II Alternative Minimum Tax (AMT)

| | | | | |
|----|--|----|--|--|
| 29 | Exemption. See instructions | 29 | | |
| 30 | Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34. | 30 | | |
| 31 | <ul style="list-style-type: none"> If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. | 31 | | |
| 32 | Alternative minimum tax foreign tax credit (see instructions) | 32 | | |
| 33 | Tentative minimum tax. Subtract line 32 from line 31 | 33 | | |
| 34 | Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions) | 34 | | |
| 35 | AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45 | 35 | | |

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

Cat. No. 13600G

Form **6251** (2012)

Part III Tax Computation Using Maximum Capital Gains Rates

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

| | | | | | | | |
|---|---|-----------|--|--|-----------|--|--|
| 36 | Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31 | | | | 36 | | |
| 37 | Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter | 37 | | | | | |
| 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 | | | | | |
| 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 | | | | | |
| 40 | Enter the smaller of line 36 or line 39 | 40 | | | | | |
| 41 | Subtract line 40 from line 36 | 41 | | | | | |
| 42 | If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . ▶ | 42 | | | | | |
| 43 | Enter: <ul style="list-style-type: none"> • \$70,700 if married filing jointly or qualifying widow(er), • \$35,350 if single or married filing separately, or • \$47,350 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 -0- | 44 | | | | | |
| 45 | Subtract line 44 from line 43. If zero or less, enter -0- | 45 | | | | | |
| 46 | Enter the smaller of line 36 or line 37 | 46 | | | | | |
| 47 | Enter the smaller of line 45 or line 46 | 47 | | | | | |
| 48 | Subtract line 47 from line 46 | 48 | | | | | |
| 49 | Multiply line 48 by 15% (.15) ▶ | 49 | | | | | |
| If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50. | | | | | | | |
| 50 | Subtract line 46 from line 40 | 50 | | | | | |
| 51 | Multiply line 50 by 25% (.25) ▶ | 51 | | | | | |
| 52 | Add lines 42, 49, and 51 | 52 | | | | | |
| 53 | If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result | 53 | | | | | |
| 54 | Enter the smaller of line 52 or line 53 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 | 54 | | | | | |

Form **6251** (2012)

Installment Sale Income

OMB No. 1545-0228

2012
Attachment
Sequence No. **79**

▶ **Attach to your tax return.**
▶ **Use a separate form for each sale or other disposition of property on the installment method.**
▶ **Instructions and more are at www.irs.gov/form6252.**

Name(s) shown on return

Identifying number

- 1** Description of property ▶
- 2a** Date acquired (mm/dd/yyyy) ▶ **b** Date sold (mm/dd/yyyy) ▶
- 3** Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4. . . . ☐ Yes ☐ No
- 4** Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale. . . . ☐ Yes ☐ No

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

| | | |
|---|-----------|--|
| 5 Selling price including mortgages and other debts. Do not include interest, whether stated or unstated | 5 | |
| 6 Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions) | 6 | |
| 7 Subtract line 6 from line 5 | 7 | |
| 8 Cost or other basis of property sold | 8 | |
| 9 Depreciation allowed or allowable | 9 | |
| 10 Adjusted basis. Subtract line 9 from line 8 | 10 | |
| 11 Commissions and other expenses of sale | 11 | |
| 12 Income recapture from Form 4797, Part III (see instructions) | 12 | |
| 13 Add lines 10, 11, and 12 | 13 | |
| 14 Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions) | 14 | |
| 15 If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0- | 15 | |
| 16 Gross profit. Subtract line 15 from line 14 | 16 | |
| 17 Subtract line 13 from line 6. If zero or less, enter -0- | 17 | |
| 18 Contract price. Add line 7 and line 17 | 18 | |

Part II Installment Sale Income. Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

| | | |
|--|-----------|--|
| 19 Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions | 19 | |
| 20 If this is the year of sale, enter the amount from line 17. Otherwise, enter -0- | 20 | |
| 21 Payments received during year (see instructions). Do not include interest, whether stated or unstated | 21 | |
| 22 Add lines 20 and 21 | 22 | |
| 23 Payments received in prior years (see instructions). Do not include interest, whether stated or unstated | 23 | |
| 24 Installment sale income. Multiply line 22 by line 19 | 24 | |
| 25 Enter the part of line 24 that is ordinary income under the recapture rules (see instructions) | 25 | |
| 26 Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions). | 26 | |

Part III Related Party Installment Sale Income. **Do not** complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? ☐ Yes ☐ No

29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.

a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) ▶

b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

d ☐ The second disposition occurred after the death of the original seller or buyer.

e ☐ It can be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).

| | | |
|--|-----------|--|
| 30 Selling price of property sold by related party (see instructions) | 30 | |
| 31 Enter contract price from line 18 for year of first sale | 31 | |
| 32 Enter the smaller of line 30 or line 31 | 32 | |
| 33 Total payments received by the end of your 2012 tax year (see instructions) | 33 | |
| 34 Subtract line 33 from line 32. If zero or less, enter -0- | 34 | |
| 35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale | 35 | |
| 36 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) | 36 | |
| 37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions). | 37 | |

Gains and Losses From Section 1256 Contracts and Straddles

► Information about Form 6781 and its instructions is at www.irs.gov/form6781.
► Attach to your tax return.

OMB No. 1545-0644

2012

Attachment
Sequence No. **82**

Name(s) shown on tax return

Identifying number

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

| (a) Identification of account | (b) (Loss) | (c) Gain |
|---|------------|----------|
| 1 | | |
| 2 Add the amounts on line 1 in columns (b) and (c) 2 () | | |
| 3 Net gain or (loss). Combine line 2, columns (b) and (c) 3 | | |
| 4 Form 1099-B adjustments. See instructions and attach statement 4 | | |
| 5 Combine lines 3 and 4 5 | | |
| Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions. | | |
| 6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number 6 | | |
| 7 Combine lines 5 and 6 7 | | |
| 8 Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions) 8 | | |
| 9 Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions) 9 | | |

Part II Gains and Losses From Straddles. Attach a separate statement listing each straddle and its components.

Section A—Losses From Straddles

| (a) Description of property | (b) Date entered into or acquired | (c) Date closed out or sold | (d) Gross sales price | (e) Cost or other basis plus expense of sale | (f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0- | (g) Unrecognized gain on offsetting positions | (h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0- |
|--|-----------------------------------|-----------------------------|-----------------------|--|--|---|---|
| 10 | | | | | | | |
| 11a Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions) 11a () | | | | | | | |
| b Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions) 11b () | | | | | | | |

Section B—Gains From Straddles

| (a) Description of property | (b) Date entered into or acquired | (c) Date closed out or sold | (d) Gross sales price | (e) Cost or other basis plus expense of sale | (f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0- |
|---|-----------------------------------|-----------------------------|-----------------------|--|--|
| 12 | | | | | |
| 13a Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions) 13a | | | | | |
| b Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions) 13b | | | | | |

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

| (a) Description of property | (b) Date acquired | (c) Fair market value on last business day of tax year | (d) Cost or other basis as adjusted | (e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0- |
|-----------------------------|-------------------|--|-------------------------------------|---|
| 14 | | | | |

Noncash Charitable Contributions

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

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

OMB No. 1545-0908

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

Identifying number

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

Section A. Donated Property of \$5,000 or Less and Certain 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 certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

| 1 | (a) Name and address of the donee organization | (b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached) | (c) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, unless Form 1098-C is attached.) |
|---|--|---|---|
| A | | <input type="checkbox"/> | |
| B | Desc Code | <input type="checkbox"/> | Desc Code |
| C | | <input type="checkbox"/> | |
| D | | <input type="checkbox"/> | |
| E | | <input type="checkbox"/> | |

Note. If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

| | (d) Date of the contribution | (e) Date acquired by donor (mo., yr.) | (f) How acquired by donor | (g) Donor's cost or adjusted basis | (h) Fair market value (see instructions) | (i) Method used to determine the fair market value |
|---|------------------------------|---------------------------------------|---------------------------|------------------------------------|--|--|
| A | | | | | | |
| B | | | | | | |
| C | | | | | | |
| D | | | | | | |
| E | | | | | | |

Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ► A
If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ► 155
(2) For any prior tax years ► 155

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):
Name of charitable organization (donee) _____
Address (number, street, and room or suite no.) _____
City or town, state, and ZIP code _____

d For tangible property, enter the place where the property is located or kept ► _____

e Name of any person, other than the donee organization, having actual possession of the property ► _____

| | | | |
|--|--------------------------|-----|----|
| 3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? | <input type="checkbox"/> | Yes | No |
| b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? | <input type="checkbox"/> | | |
| c Is there a restriction limiting the donated property for a particular use? | <input type="checkbox"/> | | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 62299J

Form **8283** (Rev. 12-2012)

Name(s) shown on your income tax return

Identifying number

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser.

4 Check the box that describes the type of property donated:

- | | | |
|---|---|--|
| a <input type="checkbox"/> Art* (contribution of \$20,000 or more) | b <input type="checkbox"/> Qualified Conservation Contribution | c <input type="checkbox"/> Equipment |
| d <input type="checkbox"/> Art* (contribution of less than \$20,000) | e <input type="checkbox"/> Other Real Estate | f <input type="checkbox"/> Securities |
| g <input type="checkbox"/> Collectibles** | h <input type="checkbox"/> Intellectual Property | i <input type="checkbox"/> Vehicles |
| j <input type="checkbox"/> Other | | |

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

| 5 | (a) Description of donated property (if you need more space, attach a separate statement) | (b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift | (c) Appraised fair market value |
|----------|---|--|---------------------------------|
| A | | | |
| B | <input type="checkbox"/> Desc | | <input type="checkbox"/> |
| C | <input type="checkbox"/> Code | | |
| D | | | |

| | (d) Date acquired by donor (mo., yr.) | (e) How acquired by donor | (f) Donor's cost or adjusted basis | (g) For bargain sales, enter amount received | See instructions | |
|----------|---------------------------------------|---------------------------|------------------------------------|--|-----------------------------------|---|
| | | | | | (h) Amount claimed as a deduction | (i) Average trading price of securities |
| A | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| B | | | | | | |
| C | | | | | | |
| D | | | | | | |

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶

Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶

Title ▶

Date ▶

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶ ☐ Yes ☐ No

Name of charitable organization (donee)

Employer identification number

☐ Desc☐ Code

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

City or town, state, and ZIP code

Authorized signature

Title

Date

Mortgage Interest Credit(For Holders of Qualified Mortgage Credit Certificates Issued by
State or Local Governmental Units or Agencies)► Information about Form 8396 and its instructions is at www.irs.gov/form8396.

► Attach to Form 1040 or 1040NR.

Name(s) shown on your tax return

Your social security number

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

Name of Issuer of Mortgage Credit Certificate

Mortgage Credit Certificate Number

Issue Date

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

| | | | | |
|----------|---|----------|--|---|
| 1 | Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid | 1 | | |
| 2 | Enter the certificate credit rate shown on your mortgage credit certificate . Do not enter the interest rate on your home mortgage | 2 | | % |
| 3 | If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter . You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3. | 3 | | |
| 4 | Enter any 2009 credit carryforward from line 16 of your 2011 Form 8396 | 4 | | |
| 5 | Enter any 2010 credit carryforward from line 14 of your 2011 Form 8396 | 5 | | |
| 6 | Enter any 2011 credit carryforward from line 17 of your 2011 Form 8396 | 6 | | |
| 7 | Add lines 3 through 6 | 7 | | |
| 8 | Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions) | 8 | | |
| 9 | Current year mortgage interest credit. Enter the smaller of line 7 or line 8. Also include this amount in the total on Form 1040, line 53, or Form 1040NR, line 50. Check box c on that line and enter "8396" in the space next to that box | 9 | | |

Part II Mortgage Interest Credit Carryforward to 2013. (Complete **only** if line 9 is less than line 7.)

| | | | | |
|-----------|--|-----------|--|--|
| 10 | Add lines 3 and 4 | 10 | | |
| 11 | Enter the amount from line 7. | 11 | | |
| 12 | Enter the larger of line 9 or line 10. | 12 | | |
| 13 | Subtract line 12 from line 11. | 13 | | |
| 14 | 2011 credit carryforward to 2013. Enter the smaller of line 6 or line 13 | 14 | | |
| 15 | Subtract line 14 from line 13. | 15 | | |
| 16 | 2010 credit carryforward to 2013. Enter the smaller of line 5 or line 15 | 16 | | |
| 17 | 2012 credit carryforward to 2013. Subtract line 9 from line 3. If zero or less, enter -0- | 17 | | |

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

Cat. No. 62502X

Form **8396** (2012)

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.

Name(s) shown on return

Identifying number

Part I 2012 Passive Activity Loss**Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

- 1a** Activities with net income (enter the amount from Worksheet 1, column (a))
- b** Activities with net loss (enter the amount from Worksheet 1, column (b))
- c** Prior years unallowed losses (enter the amount from Worksheet 1, column (c))
- d** Combine lines 1a, 1b, and 1c

| | | | |
|-----------|---|--|---|
| 1a | | | |
| 1b | (| |) |
| 1c | (| |) |
| 1d | | | |

Commercial Revitalization Deductions From Rental Real Estate Activities

- 2a** Commercial revitalization deductions from Worksheet 2, column (a)
- b** Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)
- c** Add lines 2a and 2b

| | | | |
|-----------|---|--|---|
| 2a | (| |) |
| 2b | (| |) |
| 2c | (| |) |

All Other Passive Activities

- 3a** Activities with net income (enter the amount from Worksheet 3, column (a))
- b** Activities with net loss (enter the amount from Worksheet 3, column (b))
- c** Prior years unallowed losses (enter the amount from Worksheet 3, column (c))
- d** Combine lines 3a, 3b, and 3c

| | | | |
|-----------|---|--|---|
| 3a | | | |
| 3b | (| |) |
| 3c | (| |) |
| 3d | | | |

- 4** Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used

| | | | |
|----------|--|--|--|
| 4 | | | |
|----------|--|--|--|

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

- 5** Enter the **smaller** of the loss on line 1d or the loss on line 4
- 6** Enter \$150,000. If married filing separately, see instructions
- 7** Enter modified adjusted gross income, but not less than zero (see instructions)
- Note:** If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.
- 8** Subtract line 7 from line 6
- 9** Multiply line 8 by 50% (.5). **Do not** enter more than \$25,000. If married filing separately, see instructions
- 10** Enter the **smaller** of line 5 or line 9
- If line 2c is a loss, go to Part III. Otherwise, go to line 15.

| | | | |
|-----------|--|--|--|
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

- 11** Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions
- 12** Enter the loss from line 4
- 13** Reduce line 12 by the amount on line 10
- 14** Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13

| | | | |
|-----------|--|--|--|
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |

Part IV Total Losses Allowed

- 15** Add the income, if any, on lines 1a and 3a and enter the total
- 16** **Total losses allowed from all passive activities for 2012.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return

| | | | |
|-----------|--|--|--|
| 15 | | | |
| 16 | | | |

Low-Income Housing Credit

OMB No. 1545-0984

► **Attach to your tax return.**

Attachment
Sequence No. **36a**

Name(s) shown on return

Identifying number

Part I Buildings Placed in Service Before 2008

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

Part II Buildings Placed in Service After 2007

| | | | |
|----|--|----|--|
| 8 | Number of Forms 8609-A attached for buildings placed in service after 2007 ► | | |
| 9 | Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. | | |
| | (i) _____ (ii) _____ (iii) _____ (iv) _____ | | |
| 10 | Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions) | 10 | |
| 11 | Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts. | 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 Form 3800, line 4d | 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, line 4d | 14 | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 639871

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

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

2012

Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.

Your social security number

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

| | | |
|---|-------------------------------|---------------------|
| Home address (number and street, or P.O. box if mail is not delivered to your home) | | Apt. no. |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions). | | |
| Foreign country name | Foreign province/state/county | Foreign postal code |

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2012.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2012 **and** you made nondeductible contributions to a traditional IRA in 2012 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 2012 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2012 or an earlier year.

| | | | | |
|--|---|-----------|---|--|
| 1 | Enter your nondeductible contributions to traditional IRAs for 2012, including those made for 2012 from January 1, 2013, through April 15, 2013 (see instructions) | 1 | | |
| 2 | Enter your total basis in traditional IRAs (see instructions) | 2 | | |
| 3 | Add lines 1 and 2 | 3 | | |
| <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin-right: 10px; font-size: 0.9em;"> In 2012, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? </div> <div style="margin-right: 10px;"> No —————> Enter the amount from line 3 on line 14. Do not complete the rest of Part I. </div> <div> Yes —————> Go to line 4. </div> </div> | | | | |
| 4 | Enter those contributions included on line 1 that were made from January 1, 2013, through April 15, 2013 | 4 | | |
| 5 | Subtract line 4 from line 3 | 5 | | |
| 6 | Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2012, plus any outstanding rollovers (see instructions) | 6 | | |
| 7 | Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2012. 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) | 7 | | |
| 8 | Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2012. Do not include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16 | 8 | | |
| 9 | Add lines 6, 7, and 8 | 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 | × | |
| 11 | Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17 | 11 | | |
| 12 | Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA | 12 | | |
| 13 | Add lines 11 and 12. This is the nontaxable portion of all your distributions | 13 | | |
| 14 | Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2012 and earlier years | 14 | | |
| 15 | Taxable amount. Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b | 15 | | |

Note. You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).

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

Cat. No. 63966F

Form **8606** (2012)

Part II 2012 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 2012 (excluding any portion you recharacterized).

| | | | | |
|-----------|---|-----------|--|--|
| 16 | If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2012. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2012 or 2013 (see instructions) | 16 | | |
| 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 | | |
| 18 | Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b | 18 | | |

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2012. For this purpose, a distribution does not include a rollover, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

| | | | | |
|-----------|--|-----------|--|--|
| 19 | Enter your total nonqualified distributions from Roth IRAs in 2012, including any qualified first-time homebuyer distributions (see instructions) | 19 | | |
| 20 | Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000 | 20 | | |
| 21 | Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25 | 21 | | |
| 22 | Enter your basis in Roth IRA contributions (see instructions) | 22 | | |
| 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 | | |
| 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 | | |
| 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 | | |

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

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

Your signature

Date

Paid Preparer Use Only

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

Form **8606** (2012)

Annual Statement for Low-Income Housing Credit

OMB No. 1545-0988

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

Attachment
Sequence No. **36**

Name(s) shown on return

Identifying number

Part I Compliance Information

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

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

Part II Computation of Credit

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

| | | |
|-----------|--|--|
| 1 | | |
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| 17 | | |
| 18 | | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat No. 38841T

Form 8609-A (Rev. 12-2008)

Tax for Certain Children Who Have Investment Income of More Than \$1,900

► **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

2012

Attachment
Sequence No. **33**

Child's name shown on return

Child's social security number

Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

A Parent's name (first, initial, and last). **Caution:** See instructions before completing.

B Parent's social security number

C Parent's filing status (check one):

☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Investment Income

| | | | | |
|---|--|---|--|--|
| 1 | Enter the child's investment income (see instructions) | 1 | | |
| 2 | If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,900. Otherwise, see instructions | 2 | | |
| 3 | Subtract line 2 from line 1. If zero or less, stop ; do not complete the rest of this form but do attach it to the child's return | 3 | | |
| 4 | 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 | 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 | | |

Part II Tentative Tax Based on the Tax Rate of the Parent

| | | | | |
|-----|--|-----|--|--|
| 6 | Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions | 6 | | |
| 7 | Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named above. Do not include the amount from line 5 above | 7 | | |
| 8 | Add lines 5, 6, and 7 (see instructions) | 8 | | |
| 9 | Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here | 9 | | |
| 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 | | |
| 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 | | |
| 12a | Add lines 5 and 7 | 12a | | |
| b | Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) | 12b | | |
| 13 | Multiply line 11 by line 12b | 13 | | |

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

| | | | | |
|----|---|----|--|--|
| 14 | Subtract line 5 from line 4 | 14 | | |
| 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 | | |
| 16 | Add lines 13 and 15 | 16 | | |
| 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 | | |
| 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 | | |

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

Cat. No. 64113U

Form **8615** (2012)

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

► Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.
 ► Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2012
 Attachment
 Sequence No. **74**

Name(s) shown on return

Identifying number

Part I Net Minimum Tax on Exclusion Items

| | | | | |
|----|---|----|-------------------|---|
| 1 | Combine lines 1 and 10 of your 2011 Form 6251. Estates and trusts, see instructions | 1 | | |
| 2 | Enter adjustments and preferences treated as exclusion items (see instructions) | 2 | | |
| 3 | Minimum tax credit net operating loss deduction (see instructions) | 3 | (|) |
| 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 \$223,900 and you were married filing separately for 2011, see instructions | 4 | | |
| 5 | Enter: \$74,450 if married filing jointly or qualifying widow(er) for 2011; \$48,450 if single or head of household for 2011; or \$37,225 if married filing separately for 2011. Estates and trusts, enter \$22,500 | 5 | | |
| 6 | Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2011; \$112,500 if single or head of household for 2011; or \$75,000 if married filing separately for 2011. Estates and trusts, enter \$75,000 | 6 | | |
| 7 | Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 | 7 | | |
| 8 | Multiply line 7 by 25% (.25) | 8 | | |
| 9 | Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2011, see instructions | 9 | | |
| 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 | | |
| 11 | <ul style="list-style-type: none"> • If for 2011 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2011 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2011), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions. | | Pt. III indicator | |
| 12 | Minimum tax foreign tax credit on exclusion items (see instructions) | 12 | | |
| 13 | Tentative minimum tax on exclusion items. Subtract line 12 from line 11 | 13 | | |
| 14 | Enter the amount from your 2011 Form 6251, line 34, or 2011 Form 1041, Schedule I, line 55 . . | 14 | | |
| 15 | Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0- . . | 15 | | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10002S

Form **8801** (2012)

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2013

| | | | | |
|-----------|---|-----------|--|--|
| 16 | Enter the amount from your 2011 Form 6251, line 35, or 2011 Form 1041, Schedule I, line 56 | 16 | | |
| 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 | | |
| 19 | 2011 credit carryforward. Enter the amount from your 2011 Form 8801, line 28 | 19 | | |
| 20 | Enter your 2011 unallowed qualified electric vehicle credit (see instructions) | 20 | | |
| 21 | Combine lines 18 through 20. If zero or less, stop here and see the instructions | 21 | | |
| 22 | Enter your 2012 regular income tax liability minus allowable credits (see instructions) | 22 | | |
| 23 | Enter the amount from your 2012 Form 6251, line 33, or 2012 Form 1041, Schedule I, line 54 | 23 | | |
| 24 | Subtract line 23 from line 22. If zero or less, enter -0- | 24 | | |
| 25 | Current year nonrefundable credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2012 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c | 25 | | |
| 26 | Estates and trusts: Skip lines 26 and 27 and go to line 28. Individuals: Did you have a minimum tax credit carryforward to 2010 (on your 2009 Form 8801, line 30)? <input type="checkbox"/> No. Leave lines 26 and 27 blank and go to line 28. <input type="checkbox"/> Yes. Complete Part IV of Form 8801 to figure the amount to enter | 26 | | |
| 27 | Is line 26 more than line 25? <input type="checkbox"/> No. Leave line 27 blank and go to line 28. <input type="checkbox"/> Yes. Subtract line 25 from line 26. This is your current year refundable credit . Enter the result here and on your 2012 Form 1040, line 71 (check box c), or Form 1040NR, line 67 (check box c) | 27 | | |
| 28 | Credit carryforward to 2013. Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years | 28 | | |

Form **8801** (2012)

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2011 Qualified Dividends and Capital Gain Tax Worksheet, the 2011 Schedule D Tax Worksheet, or Part V of the 2011 Schedule D (Form 1041), see the instructions before completing this part.

- 29** Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2011, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions

Caution. If for 2011 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 30, 31, and 32.

- 30** Enter the amount from line 6 of your 2011 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2011 Schedule D Tax Worksheet, or the amount from line 22 of the 2011 Schedule D (Form 1041), whichever applies*

If you figured your 2011 tax using the 2011 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.

- 31** Enter the amount from line 19 of your 2011 Schedule D (Form 1040), or line 14b, column (2), of the 2011 Schedule D (Form 1041)

- 32** Add lines 30 and 31, and enter the **smaller** of that result or the amount from line 10 of your 2011 Schedule D Tax Worksheet

- 33** Enter the **smaller** of line 29 or line 32

- 34** Subtract line 33 from line 29

- 35** If line 34 is \$175,000 or less (\$87,500 or less if married filing separately for 2011), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions ►

- 36** Enter:

- \$69,000 if married filing jointly or qualifying widow(er) for 2011,
- \$34,500 if single or married filing separately for 2011,
- \$46,250 if head of household for 2011, or
- \$2,300 for an estate or trust.

Form 1040NR filers, see instructions

- 37** Enter the amount from line 7 of your 2011 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2011 Schedule D Tax Worksheet, or the amount from line 23 of the 2011 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2011 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions

- 38** Subtract line 37 from line 36. If zero or less, enter -0-

- 39** Enter the **smaller** of line 29 or line 30

- 40** Enter the **smaller** of line 38 or line 39

- 41** Subtract line 40 from line 39

- 42** Multiply line 41 by 15% (.15) ►

If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Otherwise, go to line 43.

- 43** Subtract line 39 from line 33

- 44** Multiply line 43 by 25% (.25) ►

- 45** Add lines 35, 42, and 44

- 46** If line 29 is \$175,000 or less (\$87,500 or less if married filing separately for 2011), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions

- 47** Enter the **smaller** of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2011, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions

* The 2011 Qualified Dividends and Capital Gain Tax Worksheet is in the 2011 Instructions for Form 1040. The 2011 Schedule D Tax Worksheet is in the 2011 Instructions for Schedule D (Form 1040) (or the 2011 Instructions for Schedule D (Form 1041)).

| | | | | | | | |
|----|---|----|--|--|----|--|--|
| 48 | Enter the amount from line 21 | | | | 48 | | |
| 49 | Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0- | 49 | | | | | |
| 50 | Enter the total of lines 18 and 20 from your 2011 Form 8801. If zero or less, enter -0- | 50 | | | | | |
| 51 | Enter the total of lines 18 and 20 from your 2012 Form 8801. If zero or less, enter -0- | 51 | | | | | |
| 52 | Add lines 49 through 51 | | | | 52 | | |
| 53 | Long-term unused minimum tax credit. Subtract line 52 from line 48 (If zero or less, enter -0- here and on line 26. Do not complete the rest of Part IV) | | | | 53 | | |
| 54 | Multiply line 53 by 50% (.50) | | | | 54 | | |
| 55 | Enter the amount from your 2011 Form 8801, line 57. | | | | 55 | | |
| 56 | Enter the larger of line 54 or line 55 | | | | 56 | | |
| 57 | Enter the smaller of line 53 or line 56. Enter the result here and on line 26 | | | | 57 | | |

Form **8801** (2012)

SCHEDULE 8812
(Form 1040A
or 1040)

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

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/form1040.**

OMB No. 1545-0074

2012

Attachment
Sequence No. 47

Your social security number

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



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

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
- ☐ Yes ☒ No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
- ☐ Yes ☒ No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
- ☐ Yes ☒ No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
- ☐ Yes ☒ No

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

Part II Additional Child Tax Credit Filers

| | | | | |
|-----------|---|-----------|--|--|
| 1 | 1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). | | | |
| | 1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). | | | |
| | 1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). | | | |
| | If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. | | | |
| 2 | Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48 | | | |
| 3 | Subtract line 2 from line 1. If zero, stop ; you cannot take this credit | | | |
| 4a | Earned income (see separate instructions) | 4a | | |
| b | Nontaxable combat pay (see separate instructions) | 4b | | |
| 5 | Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result | 5 | | |
| 6 | Multiply the amount on line 5 by 15% (.15) and enter the result | 6 | | |
| | Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7. | | | |

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

Cat. No. 59761M

Schedule 8812 (Form 1040A or 1040) 2012

Part III Certain Filers Who Have Three or More Qualifying Children

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

Part IV Additional Child Tax Credit

| | | | | | |
|-----------|--|-----------|--|--|--|
| 13 | This is your additional child tax credit | 13 | | | |
|-----------|--|-----------|--|--|--|

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

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

2012
Attachment
Sequence No. **40**

| | |
|------------------------------|-----------------------------|
| Name(s) shown on your return | Your social security number |
|------------------------------|-----------------------------|

Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you cannot take** in the instructions.

| | |
|--|----------------------------------|
| A Child's name (first, initial, and last) | B Child's social security number |
| C If more than one Form 8814 is attached, check here <input type="checkbox"/> if additional form, net income <input type="checkbox"/> if additional form, tax <input type="checkbox"/> | |

Part I Child's Interest and Dividends To Report on Your Return

| | | | |
|--|----|--------------------------|--|
| 1a Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions | 1a | <input type="checkbox"/> | |
| b Enter your child's tax-exempt interest. Do not include this amount on line 1a | 1b | <input type="checkbox"/> | |
| 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 | <input type="checkbox"/> | |
| b Enter your child's qualified dividends included on line 2a. See the instructions | 2b | <input type="checkbox"/> | |
| 3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions | 3 | <input type="checkbox"/> | |
| 4 Add lines 1a, 2a, and 3. If the total is \$1,900 or less, skip lines 5 through 12 and go to line 13. If the total is \$9,500 or more, do not file this form. Your child must file his or her own return to report the income | 4 | <input type="checkbox"/> | |
| 5 Base amount | 5 | | |
| 6 Subtract line 5 from line 4 | 6 | <input type="checkbox"/> | |
| If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7. | | | |
| 7 Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places) | 7 | <input type="checkbox"/> | |
| 8 Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) | 8 | <input type="checkbox"/> | |
| 9 Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return | 9 | <input type="checkbox"/> | |
| 10 Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return | 10 | <input type="checkbox"/> | |
| 11 Add lines 9 and 10 | 11 | <input type="checkbox"/> | |
| 12 Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below | 12 | <input type="checkbox"/> | |

Part II Tax on the First \$1,900 of Child's Interest and Dividends

| | | | |
|--|----|--------------------------|--|
| 13 Amount not taxed | 13 | <input type="checkbox"/> | |
| 14 Subtract line 13 from line 4. If the result is zero or less, enter -0- | 14 | <input type="checkbox"/> | |
| 15 Tax. Is the amount on line 14 less than \$950? <input type="checkbox"/> No. Enter \$95 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 14 by 10% (.10). Enter the result here and see the Note below. | 15 | <input type="checkbox"/> | |

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 42.

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

► Attach to your tax return.

OMB No. 1545-1190

2012

Attachment
 Sequence No. **109**

Name(s) shown on tax return

Identifying number

Part I Information on the Like-Kind Exchange

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

1 Description of like-kind property given up:

2 Description of like-kind property received:

| | | | |
|---|---|---|------------|
| 3 | Date like-kind property given up was originally acquired (month, day, year) | 3 | MM/DD/YYYY |
| 4 | Date you actually transferred your property to other party (month, day, year) | 4 | MM/DD/YYYY |
| 5 | Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement | 5 | MM/DD/YYYY |
| 6 | Date you actually received the like-kind property from other party (month, day, year). See instructions | 6 | MM/DD/YYYY |

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

Part II Related Party Exchange Information

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

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

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

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

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

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

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

Your social security number

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

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

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

| | | | | | | |
|---|---|----|--|--|--|--|
| 12 | Fair market value (FMV) of other property given up | 12 | | | | |
| 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 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, reduced (but not below zero) by any exchange expenses you incurred (see instructions) . . | 15 | | | | |
| 16 | FMV of like-kind property you received | 16 | | | | |
| 17 | Add lines 15 and 16 | 17 | | | | |
| 18 | Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions) | 18 | | | | |
| 19 | Realized gain or (loss). Subtract line 18 from line 17 | 19 | | | | |
| 20 | Enter the smaller of line 15 or line 19, but not less than zero | 20 | | | | |
| 21 | Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) | 21 | | | | |
| 22 | Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) | 22 | | | | |
| 23 | Recognized gain. Add lines 21 and 22 | 23 | | | | |
| 24 | Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . | 24 | | | | |
| 25 | Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23 . . | 25 | | | | |

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

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

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

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

2012
Attachment
Sequence No. **176**

| | |
|--------------------------|-----------------------------|
| Name(s) of proprietor(s) | Your social security number |
|--------------------------|-----------------------------|

Part I Part of Your Home Used for Business

| | | | |
|---|---|------------|------------|
| 1 Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions) | 1 | [Redacted] | [Redacted] |
| 2 Total area of home | 2 | [Redacted] | |
| 3 Divide line 1 by line 2. Enter the result as a percentage | 3 | [Redacted] | % |
| For daycare facilities not used exclusively for business, go to line 4. All others go to line 7. | | | |
| 4 Multiply days used for daycare during year by hours used per day | 4 | [Redacted] | hr. |
| 5 Total hours available for use during the year (366 days x 24 hours) (see instructions) | 5 | [Redacted] | |
| 6 Divide line 4 by line 5. Enter the result as a decimal amount | 6 | [Redacted] | |
| 7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 | 7 | [Redacted] | % |

Part II Figure Your Allowable Deduction

| | | | | |
|--|----|---------------------|-----------------------|------------|
| 8 Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions | 8 | [Redacted] | [Redacted] | [Redacted] |
| See instructions for columns (a) and (b) before completing lines 9-21. | | | | |
| | | (a) Direct expenses | (b) Indirect expenses | |
| 9 Casualty losses (see instructions) | 9 | [Redacted] | [Redacted] | |
| 10 Deductible mortgage interest (see instructions) | 10 | [Redacted] | [Redacted] | |
| 11 Real estate taxes (see instructions) | 11 | [Redacted] | [Redacted] | |
| 12 Add lines 9, 10, and 11 | 12 | [Redacted] | [Redacted] | |
| 13 Multiply line 12, column (b) by line 7 | 13 | [Redacted] | [Redacted] | |
| 14 Add line 12, column (a) and line 13 | 14 | [Redacted] | [Redacted] | |
| 15 Subtract line 14 from line 8. If zero or less, enter -0- | 15 | [Redacted] | [Redacted] | |
| 16 Excess mortgage interest (see instructions) | 16 | [Redacted] | [Redacted] | |
| 17 Insurance | 17 | [Redacted] | [Redacted] | |
| 18 Rent | 18 | [Redacted] | [Redacted] | |
| 19 Repairs and maintenance | 19 | [Redacted] | [Redacted] | |
| 20 Utilities | 20 | [Redacted] | [Redacted] | |
| 21 Other expenses (see instructions) | 21 | [Redacted] | [Redacted] | |
| 22 Add lines 16 through 21 | 22 | [Redacted] | [Redacted] | |
| 23 Multiply line 22, column (b) by line 7 | 23 | [Redacted] | [Redacted] | |
| 24 Carryover of operating expenses from 2011 Form 8829, line 42 | 24 | [Redacted] | [Redacted] | |
| 25 Add line 22, column (a), line 23, and line 24 | 25 | [Redacted] | [Redacted] | |
| 26 Allowable operating expenses. Enter the smaller of line 15 or line 25 | 26 | [Redacted] | [Redacted] | |
| 27 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15 | 27 | [Redacted] | [Redacted] | |
| 28 Excess casualty losses (see instructions) | 28 | [Redacted] | [Redacted] | |
| 29 Depreciation of your home from line 41 below | 29 | [Redacted] | [Redacted] | |
| 30 Carryover of excess casualty losses and depreciation from 2011 Form 8829, line 43 | 30 | [Redacted] | [Redacted] | |
| 31 Add lines 28 through 30 | 31 | [Redacted] | [Redacted] | |
| 32 Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31 | 32 | [Redacted] | [Redacted] | |
| 33 Add lines 14, 26, and 32 | 33 | [Redacted] | [Redacted] | |
| 34 Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions) | 34 | [Redacted] | [Redacted] | |
| 35 Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions | 35 | [Redacted] | [Redacted] | |

Part III Depreciation of Your Home

| | | | |
|--|----|------------|------------|
| 36 Enter the smaller of your home's adjusted basis or its fair market value (see instructions) | 36 | [Redacted] | [Redacted] |
| 37 Value of land included on line 36 | 37 | [Redacted] | |
| 38 Basis of building. Subtract line 37 from line 36 | 38 | [Redacted] | |
| 39 Business basis of building. Multiply line 38 by line 7. | 39 | [Redacted] | |
| 40 Depreciation percentage (see instructions) | 40 | [Redacted] | % |
| 41 Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above | 41 | [Redacted] | |

Part IV Carryover of Unallowed Expenses to 2013

| | | | |
|---|----|------------|------------|
| 42 Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0- | 42 | [Redacted] | [Redacted] |
| 43 Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0- | 43 | [Redacted] | |

Qualified Plug-in Electric and Electric Vehicle Credit

▶ Attach to your tax return.

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

Name(s) shown on return

Identifying number

Note.

- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles acquired before 2012.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Qualified Plug-in Electric Vehicle Credit**Section A—Vehicle Information**

| | | (a) Vehicle 1 | (b) Vehicle 2 |
|--|--|------------------|------------------|
| Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 12 and 19. | | | |
| 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 | Cost of the vehicle | 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 Section B and go to Section C. All others, go to Section B.

Section B—Credit for Business/Investment Use Part of Vehicle

| | | | | |
|----|---|----|---|---|
| 5 | Business/investment use percentage (see instructions) | 5 | % | % |
| 6 | Multiply line 4 by line 5 | 6 | | |
| 7 | 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 | Enter the smaller of line 9 or line 10 | 11 | | |
| 12 | Add columns (a) and (b) on line 11 | 12 | | |
| 13 | Qualified plug-in electric vehicle credit from partnerships and S corporations | 13 | | |
| 14 | Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1z | 14 | | |

Section C—Credit for Personal Use Part of Vehicle

| | | | | |
|----|--|----|--|--|
| 15 | If you skipped Section B, enter the amount from line 4. If you completed Section B, subtract line 6 from line 4 | 15 | | |
| 16 | Multiply line 15 by 10% (.10) | 16 | | |
| 17 | Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 11 from line 10 | 17 | | |
| 18 | Enter the smaller of line 16 or line 17 | 18 | | |
| 19 | Add columns (a) and (b) on line 18 | 19 | | |
| 20 | Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 | 20 | | |
| 21 | Personal credits from Form 1040 or 1040NR (see instructions) | 21 | | |
| 22 | Subtract line 21 from line 20. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit | 22 | | |
| 23 | Personal use part of credit. Enter the smaller of line 19 or line 22. Report the total of this amount and the amount, if any, from line 30 on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8834" in the space next to that box. If line 22 is smaller than line 19, see instructions | 23 | | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form **8834** (2012)

Part II Qualified Electric Vehicle Credit**Caution.** This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

| | | | | |
|-----------|---|------------|--|--|
| 24 | Qualified electric vehicle passive activity credits allowed for 2012 (see instructions) | 24 | | |
| 25 | Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return. | 25 | | |
| 26 | Credits that reduce regular tax before the qualified electric vehicle credit: | | | |
| a | Foreign tax credit | 26a | | |
| b | Personal credits from Form 1040 or 1040NR (see instructions) | 26b | | |
| c | American Samoa economic development credit (Form 5735) | 26c | | |
| d | Add lines 26a through 26c | 26d | | |
| 27 | Net regular tax. Subtract line 26d from line 25. If zero or less, enter -0- and stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I | 27 | | |
| 28 | 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. | 28 | | |
| 29 | Subtract line 28 from line 27. If zero or less, enter -0- and stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I | 29 | | |
| 30 | Qualified electric vehicle credit. Enter the smaller of line 24 or line 29. Report the total of this amount and the amount, if any, from line 23 on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 29 is smaller than line 24, see instructions ▶ | 30 | | |

Form **8834** (2012)

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

► Attach to your tax return.

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

OMB No. 1545-1362

2012
Attachment
Sequence No. **95**

Name(s) shown on return

Identifying number

Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004

| | | | | | | |
|--|---|----|-------|----|--|--|
| 1 | Kilowatt-hours produced and sold (see instructions) | × | 0.022 | 1 | | |
| 2 | Phaseout adjustment (see instructions) | \$ | × | 2 | | |
| 3 | Credit before reduction. Subtract line 2 from line 1 | | | 3 | | |
| Reduction for government grants, subsidized financing, and other credits: | | | | | | |
| 4 | Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) | | | 4 | | |
| 5 | Total of additions to the capital account for the project for this and all prior tax years | | | 5 | | |
| 6 | Divide line 4 by line 5. Show as a decimal carried to at least 4 places | | | 6 | | |
| 7 | Multiply line 3 by line 6 | | | 7 | | |
| 8 | Subtract line 7 from line 3 | | | 8 | | |
| 9 | Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts | | | 9 | | |
| 10 | Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1f (see instructions) | | | 10 | | |
| 11 | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | | | 11 | | |
| 12 | Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1f | | | 12 | | |

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

| | | | | | | |
|--|---|--|-------------|--------------------------------|-----|--|
| 13 | Electricity produced at qualified facilities using: | (a) Kilowatt-hours produced and sold (see instructions) | (b) Rate | (c) Column (a) × Column (b) | | |
| a | Wind | 13a | | | | |
| b | Closed-loop biomass | 13b | | | | |
| c | Geothermal | 13c | | | | |
| d | Solar | 13d | | | | |
| e | Add column (c) of lines 13a through 13d and enter here (see instructions) | | | | 13e | |
| 14 | Electricity produced at qualified facilities using: | (a) Kilowatt-hours produced and sold (see instructions) | (b) Rate | (c) Column (a) × Column (b) | | |
| a | Open-loop biomass | 14a | | | | |
| b | Small irrigation power | 14b | | | | |
| c | Landfill gas | 14c | | | | |
| d | Trash | 14d | | | | |
| e | Hydropower | 14e | | | | |
| f | Marine and hydrokinetic renewables | 14f | | | | |
| g | Add column (c) of lines 14a through 14f and enter here (see instructions) | | | | 14g | |
| 15 | Add lines 13e and 14g | | | | 15 | |
| 16 | Phaseout adjustment (see instructions) | \$ | × | | 16 | |
| 17 | Subtract line 16 from line 15 | | | | 17 | |
| Refined coal produced at a qualified refined coal production facility | | | | | | |
| 18 | Tons produced and sold (see instructions) | | × | \$6.475 | 18 | |
| 19 | Phaseout adjustment (see instructions) | \$ | × | | 19 | |
| 20 | Subtract line 19 from line 18 | | | | 20 | |
| 21 | Reserved | | | | 21 | |
| Indian coal produced at a qualified Indian coal production facility | | | | | | |
| 22 | Tons produced and sold (see instructions) | | × | \$2.267 | 22 | |
| 23 | Credit before reduction. Add lines 17, 20, 21, and 22 | | | | 23 | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 14954R

Form **8835** (2012)

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

Form **8835**

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

Your social security number

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

| 1 | (a) Child's name | | (b) Child's year of birth | Check if child was— | | | (f) Child's identifying number | (g) Check if adoption became final in 2012 or earlier |
|---------|---------------------|------|------------------------------|--------------------------------------|-----------------------------------|------------------------|-----------------------------------|--|
| | First | Last | | (c) born before 1995 and disabled | (d) a child with special needs | (e) a foreign child | | |
| Child 1 | | | | | | | | |
| Child 2 | | | | | | | | |
| Child 3 | | | | | | | | |

Caution. If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e) before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.**Part II Adoption Credit**

| | Child 1 | Child 2 | Child 3 | |
|--|---------|---------|---------|--|
| 2 Maximum adoption credit per child | | | | |
| 3 Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See instructions for the amount to enter. | | | | |
| 4 Subtract line 3 from line 2 | | | | |
| 5 Qualified adoption expenses (see instructions) | | | | |
| Caution. Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2012. | | | | |
| 6 Enter the smaller of line 4 or line 5 | | | | |
| 7 Enter modified adjusted gross income (see instructions) | | | | |
| 8 Is line 7 more than \$189,710? <input type="checkbox"/> No. Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> Yes. Subtract \$189,710 from line 7 | | | | |
| 9 Divide line 8 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 | | | | |
| 10 Multiply each amount on line 6 by line 9 | | | | |
| 11 Subtract line 10 from line 6 | | | | |
| 12 Add the amounts on line 11, then see the instructions for the amount of Adoption Credit to enter here and on Form 1040, line 53, or Form 1040NR, line 50. Check box c on that line and enter "8839" in the space next to box c | | | | |

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

Cat. No. 22843L

Form **8839** (2012)

Part III Employer-Provided Adoption Benefits

| | Child 1 | Child 2 | Child 3 | | |
|---|-----------|---------|---------|--|--|
| 13 Maximum exclusion per child | 13 | | | | |
| 14 Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See instructions for the amount to enter. | 14 | | | | |
| 15 Subtract line 14 from line 13 | 15 | | | | |
| 16 Employer-provided adoption benefits you received in 2012. This amount should be shown in box 12 of your 2012 Form(s) W-2 with code T | 16 | | | | |
| 17 Add the amounts on line 16 | 17 | | | | |
| 18 Enter the smaller of line 15 or line 16. But if the child was a child with special needs and the adoption became final in 2012, enter the amount from line 15 | 18 | | | | |
| 19 Enter modified adjusted gross income (from the worksheet in the instructions) | 19 | | | | |
| 20 Is line 19 more than \$189,710? <input type="checkbox"/> No. Skip lines 20 and 21, and enter -0- on line 22. <input type="checkbox"/> Yes. Subtract \$189,710 from line 19 | 20 | | | | |
| 21 Divide line 20 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 | 21 | | | | |
| 22 Multiply each amount on line 18 by line 21 | 22 | | | | |
| 23 Excluded benefits. Subtract line 22 from line 18 | 23 | | | | |
| 24 Add the amounts on line 23 | 24 | | | | |
| 25 Taxable benefits. Is line 24 more than line 17? <input type="checkbox"/> No. Subtract line 24 from line 17. 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." <input type="checkbox"/> Yes. Subtract line 17 from line 24. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 25. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line. | 25 | | | | |

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 2011, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2011.
- The total adoption expenses you paid in 2012 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2012 or earlier.
- You adopted a child with special needs and the adoption became final in 2012.

Empowerment Zone Employment Credit

► Attach to your tax return.
 ► Information about Form 8844 and its instructions is at www.irs.gov/form8844.

| | | Identifying number | |
|----------|--|--------------------|--|
| 1 | Enter the total qualified wages paid or incurred during calendar year 2012 only (see instructions) | | |
| a | Qualified empowerment zone wages \$ _____ × 20% (.20) | 1a | |
| b | Reserved _____ | 1b | |
| 2 | Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages | 2 | |
| 3 | Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts | 3 | |
| 4 | Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3 | 4 | |
| 5 | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | 5 | |
| 6 | Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3 | 6 | |

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








2012

Attachment
Sequence No. **98**

Name(s) shown on return

Identifying number

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

| | | | | |
|----------|--|----------|---|--|
| 1 | Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) | 1 |  | |
| 2 | Tips not subject to the credit provisions (see instructions) | 2 |  | |
| 3 | Creditable tips. Subtract line 2 from line 1 | 3 |  | |
| 4 | Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$110,100, see instructions and check here SSTIPCAP ►  | 4 |  | |
| 5 | Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations | 5 |  | |
| 6 | Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 4f | 6 |  | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2012)

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.

| | |
|-------------------------|---|
| Name(s) shown on return | 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 2012 | 1 | | |
| 2 | Archer MSA contributions you made for 2012, including those made from January 1, 2013, through April 15, 2013, that were for 2012. Do not include rollovers (see instructions) | 2 | | |
| 3 | Limitation from the Line 3 Limitation Chart and Worksheet in the instructions | 3 | | |
| 4 | Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.) | 4 | | |
| 5 | Archer MSA deduction. Enter the smallest of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 35, enter "MSA" and the amount | 5 | | |

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 2012 from all Archer MSAs (see instructions) . | 6a | | |
| b | Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return (see instructions) | 6b | | |
| c | Subtract line 6b from line 6a | 6c | | |
| 7 | Unreimbursed qualified medical expenses (see instructions) | 7 | | |
| 8 | Taxable Archer MSA distributions. Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount | 8 | | |
| 9a | If any of the distributions included on line 8 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here | 9a | | |
| b | Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "MSA" and the amount | 9b | | |

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2012 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions).

| | | | | |
|------------|---|------------|--|--|
| 10 | Total distributions you received in 2012 from all Medicare Advantage MSAs (see instructions) . . | 10 | | |
| 11 | Unreimbursed qualified medical expenses (see instructions) | 11 | | |
| 12 | Taxable Medicare Advantage MSA distributions. Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount | 12 | | |
| 13a | If any of the distributions included on line 12 meet any of the Exceptions to the Additional 50% Tax (see instructions), check here | 13a | | |
| b | Additional 50% tax (see instructions). Enter 50% (.50) of the distributions included on line 12 that are subject to the additional 50% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "Med MSA" and the amount | 13b | | |

Name of policyholder (as shown on Form 1040)

Social security number of
policyholder ▶**Section C. Long-Term Care (LTC) Insurance Contracts.** See **Filing Requirements for Section C** in the instructions before completing this section.If more than one Section C is attached, check here ☐**14a** Name of insured ▶ **b** Social security number of insured ▶**15** In 2012, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? ☐ **Yes** ☐ **No****16** Was the insured a terminally ill individual? ☐ **Yes** ☐ **No****Note:** If "Yes" and the **only** payments you received in 2012 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.**17** Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked **17****Caution: Do not** use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.**18** Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts **18****19** Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see instructions) **19****20** Add lines 18 and 19 **20****Note:** If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.**21** Multiply \$310 by the number of days in the LTC period **21****22** Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions) **22****23** Enter the **larger** of line 21 or line 22 **23****24** Reimbursements for qualified LTC services provided for the insured during the LTC period **24****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****26** **Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount **26**Form **8853** (2012)

Education Credits
(American Opportunity and Lifetime Learning Credits)

▶ See separate instructions to find out if you are eligible to take the credits.
 ▶ Instructions and more are at www.irs.gov/form8863. Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2012
 Attachment
 Sequence No. **50**

Name(s) shown on return

Your social security number



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

Part I Refundable American Opportunity Credit

| | | | |
|----------|---|----------|--|
| 1 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 | 1 | |
| 2 | Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) | 2 | |
| 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 | |
| 4 | Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit | 4 | |
| 5 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) | 5 | |
| 6 | If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) | 6 | |
| 7 | Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box | 7 | |
| 8 | Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below. | 8 | |

Part II Nonrefundable Education Credits

| | | | |
|-----------|---|-----------|--|
| 9 | Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions) | 9 | |
| 10 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter -0- on line 18, and go to line 19 | 10 | |
| 11 | Enter the smaller of line 10 or \$10,000 | 11 | |
| 12 | Multiply line 11 by 20% (.20) | 12 | |
| 13 | Enter: \$124,000 if married filing jointly; \$62,000 if single, head of household, or qualifying widow(er) | 13 | |
| 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 | |
| 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 | |
| 16 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) | 16 | |
| 17 | If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) | 17 | |
| 18 | Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶ | 18 | |
| 19 | Nonrefundable education credits. Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31 | 19 | |

For Paperwork Reduction Act Notice, see your tax return instructions. IRS.gov/form8863

Cat. No. 25379M

Form **8863** (2012)

Name(s) shown on return

Your social security number



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

| | |
|--|--|
| 20 Student name (as shown on page 1 of your tax return) | 21 Student social security number (as shown on page 1 of your tax return) <div style="border: 1px solid black; width: 100px; height: 20px; background-color: red; margin: 5px 0;"></div> |
| 22 Educational institution information (see instructions) | |
| a. Name of first educational institution | b. Name of second educational institution (if any) |
| (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. | (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. |
| (2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No | (2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| (3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No | (3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 <input type="checkbox"/> Yes <input type="checkbox"/> 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). <div style="border: 1px solid black; width: 100px; height: 20px; background-color: red; margin: 5px 0;"></div> | (4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). <div style="border: 1px solid black; width: 100px; height: 20px; background-color: red; margin: 5px 0;"></div> |
| 23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years? <input type="checkbox"/> Yes — Stop! <input type="checkbox"/> No — Go to line 24. Go to line 31 for this student. | |
| 24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student. | |
| 25 Did the student complete the first 4 years of post-secondary education before 2012? <input type="checkbox"/> Yes — Stop! <input type="checkbox"/> No — Go to line 26. Go to line 31 for this student. | |
| 26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! <input type="checkbox"/> No — See <i>Tip</i> below and complete either lines 27-30 or line 31 for this student. | |
| <div style="border: 2px solid black; padding: 5px; margin: 10px 0;"> TIP When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, do not complete line 31. </div> | |
| American Opportunity Credit | |
| 27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000 | 27 <div style="border: 1px solid black; width: 100px; height: 20px; background-color: red;"></div> |
| 28 Subtract \$2,000 from line 27. If zero or less enter -0- | 28 <div style="border: 1px solid black; width: 100px; height: 20px; background-color: red;"></div> |
| 29 Multiply line 28 by 25% (.25) | 29 <div style="border: 1px solid black; width: 100px; height: 20px; background-color: red;"></div> |
| 30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1 | 30 <div style="border: 1px solid black; width: 100px; height: 20px; background-color: red;"></div> |
| Lifetime Learning Credit | |
| 31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 | 31 <div style="border: 1px solid black; width: 100px; height: 20px; background-color: red;"></div> |

Form **8863** (2012)

Name(s) shown on return

Identifying number

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

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

| Type of Fuel | (a) Number of Gallons Sold or Used | (b) Rate | (c) Column (a) x Column (b) |
|---|--|-------------|--------------------------------|
| 1 Biodiesel (other than agri-biodiesel) | 1 | \$1.00 | |
| 2 Agri-biodiesel | 2 | \$1.00 | |
| 3 Renewable diesel | 3 | \$1.00 | |
| 4 Biodiesel (other than agri-biodiesel) included in a biodiesel mixture | 4 | \$1.00 | |
| 5 Agri-biodiesel included in a biodiesel mixture | 5 | \$1.00 | |
| 6 Renewable diesel included in a renewable diesel mixture | 6 | \$1.00 | |
| 7 Qualified agri-biodiesel production | 7 | \$.10 | |
| 8 Add lines 1 through 7. Include this amount in your income for 2012 (see instructions) | 8 | | |
| 9 Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) | 9 | | |
| 10 Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 11 | 10 | | |
| 11 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | 11 | | |
| 12 Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 11 | 12 | | |

Non deductible Credit**General Instructions**

Section references are to the Internal Revenue Code.

What's New

- The biodiesel and renewable diesel fuels credit was extended to cover fuel sold or used in 2012 and 2013.

Purpose of Form

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

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

Definitions and Special Rules**Certification**

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

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

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

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

Biodiesel

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

Paid Preparer's Earned Income Credit Checklist

OMB No. 1545-1629

2012
Attachment
Sequence No. **177**

► **To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.**
► **Information about Form 8867 and its separate instructions is at www.irs.gov/form8867.**

Taxpayer name(s) shown on return

Taxpayer's social security number

For the definitions of the following terms, see **Pub. 596**.

• **Investment Income**

• **Qualifying Child**

• **Earned Income**

• **Full-time Student**

Part I All Taxpayers

| | |
|---|--|
| <p>1 Enter preparer's name and PTIN ►</p> <p>2 Is the taxpayer's filing status married filing separately?</p> <p>► If you checked "Yes" on line 2, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p> <p>3 Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work or is valid for EIC purposes? See the instructions before answering</p> <p>► If you checked "No" on line 3, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p> <p>4 Is the taxpayer filing Form 2555 or Form 2555-EZ (relating to the exclusion of foreign earned income)?</p> <p>► If you checked "Yes" on line 4, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p> <p>5a Was the taxpayer a nonresident alien for any part of 2012?</p> <p>► If you checked "Yes" on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.</p> <p>b Is the taxpayer's filing status married filing jointly?</p> <p>► If you checked "Yes" on line 5a and "No" on line 5b, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p> <p>6 Is the taxpayer's investment income more than \$3,200? See Rule 6 in Pub. 596 before answering</p> <p>► If you checked "Yes" on line 6, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p> <p>7 Could the taxpayer, or the taxpayer's spouse if filing jointly, be a qualifying child of another person for 2012? If the taxpayer's filing status is married filing jointly, check "No." Otherwise, see Rule 10 (Rule 13 if the taxpayer does not have a qualifying child) in Pub. 596 before answering</p> <p>► If you checked "Yes" on line 7, stop; the taxpayer cannot take the EIC. Otherwise, go to Part II or Part III, whichever applies.</p> | <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> |
|---|--|

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 26142H

Form **8867** (2012)

Part II Taxpayers With a Child

Caution. If there is more than one child, complete lines 8 through 14 for one child before going to the next column.

| | Child 1 | Child 2 | Child 3 |
|---|---|---|---|
| 8 Child's name | | | |
| 9 Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 10 Is either of the following true? • The child is unmarried, or • The child is married, can be claimed as the taxpayer's dependent, and is not filing a joint return (or is filing it only as a claim for refund). | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 11 Did the child live with the taxpayer in the United States for over half of the year? See the instructions before answering | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 12 Was the child (at the end of 2012)— • Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), • Under age 24, a full-time student, and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or • Any age and permanently and totally disabled? ▶ If you checked " Yes " on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked " No " on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child; see the instructions for line 12. | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 13a Could any other person check " Yes " on lines 9, 10, 11, and 12 for the child? ▶ If you checked " No " on line 13a, go to line 14. Otherwise, go to line 13b. | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| b Enter the child's relationship to the other person(s) | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| c Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering ▶ If you checked " Yes " on line 13c, go to line 14. If you checked " No ," the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked " Don't know ," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the Note at the bottom of this page. | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know |
| 14 Does the qualifying child have an SSN that allows him or her to work or is valid for EIC purposes? See the instructions before answering ▶ If you checked " No " on line 14, the taxpayer cannot take the EIC based on this child and cannot take the EIC available to taxpayers without a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked " Yes " on line 14, continue. | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 15 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2012? See Pub. 596 for the limit ▶ If you checked " No " on line 15, stop ; the taxpayer cannot take the EIC. If you checked " Yes " on line 15, the taxpayer can take the EIC. Complete Schedule EIC and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if Form 8862 must be filed. Go to line 20. Note. If you checked " No " on line 13c or 14 but there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children). Also do this if you checked " Don't know " on line 13c and the taxpayer is not taking the EIC based on this child. | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

Part III Taxpayers Without a Qualifying Child

- 16** Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period. See Pub. 596.)

☐ **Yes** ☐ **No**

▶ If you checked "**No**" on line 16, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

- 17** Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2012? See the instructions before answering

☐ **Yes** ☐ **No**

▶ If you checked "**No**" on line 17, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

- 18** Is the taxpayer, or the taxpayer's spouse if filing jointly, eligible to be claimed as a dependent on anyone else's federal income tax return for 2012? If the taxpayer's filing status is married filing jointly, check "No"

☐ **Yes** ☐ **No**

▶ If you checked "**Yes**" on line 18, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

- 19** Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2012? See Pub. 596 for the limit

☐ **Yes** ☐ **No**

▶ If you checked "**No**" on line 19, **stop**; the taxpayer **cannot** take the EIC. If you checked "**Yes**" on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if **Form 8862** must be filed. Go to line 20.

Part IV Due Diligence Requirements

- 20** Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you?

☒ **Yes** ☒ **No**

- 21** Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)?

☐ **Yes** ☐ **No**

- 22** If any qualifying child was not the taxpayer's son or daughter, did you ask why the parents were not claiming the child and document the answer?

☒ **Yes** ☒ **No**
☐ **Does not apply**

- 23** If the answer to question 13a is "Yes" (indicating that the child lived for more than half the year with someone else who could claim the child for the EIC), did you explain the tiebreaker rules and possible consequences of another person claiming your client's qualifying child?

☒ **Yes** ☒ **No** ☒
☐ **Does not apply**

- 24** Did you ask this taxpayer any additional questions that are necessary to meet your knowledge requirement? See the instructions before answering

☒ **Yes** ☒ **No** ☒
☐ **Does not apply**

To comply with the EIC knowledge requirement, you must not know or have reason to know that any information used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to or known by you, and you must make reasonable inquiries if the information furnished appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, you must document in your files the inquiries you made and the taxpayer's responses.

- 25** Did you document the additional questions you asked and your client's answers?

☒ **Yes** ☒ **No** ☒
☐ **Does not apply**

Form **8867** (2012)

- 26** Which documents below, if any, did you rely on to determine EIC eligibility for the qualifying child(ren) listed on Schedule EIC? Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no qualifying child, check box a. If there is no disabled child, check box o.

Residency of Qualifying Child(ren)

- | | |
|--|---|
| <input type="checkbox"/> a No qualifying child | <input type="checkbox"/> i Place of worship statement |
| <input type="checkbox"/> b School records or statement | <input type="checkbox"/> j Indian tribal official statement |
| x (*) <input type="checkbox"/> c Landlord or property management statement | <input type="checkbox"/> k Employer statement |
| <input type="checkbox"/> d Health care provider statement | <input type="checkbox"/> l Other (specify) ▼ |
| <input type="checkbox"/> e Medical records | |
| <input type="checkbox"/> f Child care provider records | |
| <input type="checkbox"/> g Placement agency statement | |
| <input type="checkbox"/> h Social service records or statement | <input type="checkbox"/> m Did not rely on any documents, but made notes in file |
| | <input type="checkbox"/> n Did not rely on any documents |

Disability of Qualifying Child(ren)

- | | |
|---|---|
| <input type="checkbox"/> o No disabled child | <input type="checkbox"/> s Other (specify) ▼ |
| x (*) <input type="checkbox"/> p Doctor statement | |
| <input type="checkbox"/> q Other health care provider statement | |
| <input type="checkbox"/> r Social services agency or program statement | <input type="checkbox"/> t Did not rely on any documents, but made notes in file |
| | <input type="checkbox"/> u Did not rely on any documents |

- 27** If a Schedule C is included with this return, which documents or other information, if any, did you rely on to confirm the existence of the business and to figure the amount of Schedule C income and expenses reported on the return? Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no Schedule C, check box a.

Documents or Other Information

- | | |
|--|---|
| <input type="checkbox"/> a No Schedule C | <input type="checkbox"/> h Bank statements |
| x (*) <input type="checkbox"/> b Business license | <input type="checkbox"/> i Reconstruction of income and expenses |
| <input type="checkbox"/> c Forms 1099 | <input type="checkbox"/> j Other (specify) ▼ |
| <input type="checkbox"/> d Records of gross receipts provided by taxpayer | |
| <input type="checkbox"/> e Taxpayer summary of income | |
| <input type="checkbox"/> f Records of expenses provided by taxpayer | <input type="checkbox"/> k Did not rely on any documents, but made notes in file |
| <input type="checkbox"/> g Taxpayer summary of expenses | <input type="checkbox"/> l Did not rely on any documents |

► You have complied with all the due diligence requirements if you:

- Completed the actions described on lines 20 and 21 and checked **"Yes"** on those lines,
- Completed the actions described on lines 22, 23, 24, and 25 (if they apply) and checked **"Yes"** (or **"Does not apply"**) on those lines,
- Submit Form 8867 in the manner required, **and**
- Keep all five of the following records for 3 years from the latest of the dates specified in the instructions under *Document Retention*:
 - Form 8867, Paid Preparer's Earned Income Credit Checklist,
 - The EIC worksheet(s) or your own worksheet(s),
 - Copies of any taxpayer documents you relied on to determine eligibility for or amount of EIC,
 - A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and
 - A record of any additional questions you asked and your client's answers.

- If you checked **"No"** on line 20, 21, 22, 23, 24, or 25, you have not complied with all the due diligence requirements and may have to pay a \$500 penalty for each failure to comply.

New Markets Credit

OMB No. 1545-1804

► Attach to your tax return.

Attachment
Sequence No. **127**

| Name(s) shown on return | | | | | Identifying number | |
|--|---|--------------------------------------|---|-----------------------|---------------------------|--|
| (a) Name and address of the qualified community development entity (CDE) | (b) Employer identification number of CDE | (c) Date of initial investment | (d) Amount of qualified equity investment | (e) Credit rate | (f) Credit ((d) × (e)) | |
| 1 | | | | % | | |
| | | | | % | | |
| | | | | % | | |
| | | | | % | | |
| | | | | % | | |
| | | | | % | | |
| | | | | % | | |
| 2 New markets credit from partnerships and S corporations | | | | 2 | | |
| 3 Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800, (e.g., line 11 of the 2006 Form 3800) | | | | 3 | | |

General Instructions

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

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 11 of Form 3800.
- The IRS will revise the January 2007 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Use Form 8874 to claim the new markets credit for qualified equity investments made in qualified community development entities (CDEs). This credit is part of the general business credit.

Definitions

Qualified CDE

A qualified CDE is a domestic corporation or partnership that meets the following requirements.

- Its primary mission is serving, or providing investment capital for, low-income communities or persons.
- It maintains accountability to residents of low-income communities through their representation on any governing board or advisory board of the entity.
- It is certified as a qualified CDE by the Community Development Financial Institutions (CDFI) Fund of the Department of the Treasury.

Qualified CDEs also include specialized small business investment companies and community development financial institutions. See section 45D(c)(2).

Qualified Equity Investment

A qualified equity investment is an interest in a qualified CDE in the form of stock (other than nonqualified preferred stock) in a corporation or a capital interest in a partnership that meets all of the following requirements.

- You acquired the investment solely for cash at its original issue (or from a taxpayer for whom the investment was a qualified equity investment). The cash may be from borrowed funds, including a nonrecourse loan.
- Substantially all (at least 85%) of the cash is used to make qualified low-income community investments. The 85% requirement is reduced to 75% for the seventh year of the 7-year credit period.
- The investment was designated as a qualified equity investment by the CDE on its books and records for purposes of the new markets credit.

Generally, a qualified CDE can designate an equity investment as a qualified equity investment only if it applied for and received a new markets credit allocation and entered into an allocation agreement with the CDFI Fund **before** the equity investment was made.



Qualified CDEs must provide taxpayers holding a qualified equity investment with a completed Form 8874-A when a qualified equity investment is acquired.

Exceptions. An equity investment in an entity that otherwise qualifies as a qualified equity investment is eligible to be designated as a qualified equity investment if made prior to an allocation agreement only if either of the following applies.

- The equity investment was made on or after April 20, 2001, and the designation of the equity investment as a qualified equity investment is made for a credit allocation received under an allocation application submitted to the CDFI Fund no later than August 29, 2002. If the entity in which the equity investment is made does not receive an allocation under an allocation application submitted no later than August 29, 2002, the equity investment will not be eligible to be designated as a qualified equity investment. For details, see Regulations sections 1.45D-1(c)(3)(ii)(A) and 1.45D-1(c)(3)(iii).

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

2012

Attachment
Sequence No. **54**

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 \$28,750 (\$43,125 if head of household; \$57,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1995, **(b)** is claimed as a dependent on someone else's 2012 tax return, or **(c)** was a **student** (see instructions).

- Traditional and Roth IRA contributions for 2012. **Do not** include rollover contributions
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2012 (see instructions)
- Add lines 1 and 2
- Certain distributions received **after** 2009 and **before** the due date (including extensions) of your 2012 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- Subtract line 4 from line 3. If zero or less, enter -0-
- In each column, enter the **smaller** of line 5 or \$2,000
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit
- Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37
- Enter the applicable decimal amount shown below:

| | (a) You | (b) Your spouse |
|---|---------|-----------------|
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |

| If line 8 is— | | And your filing status is— | | |
|------------------|---------------|----------------------------|-------------------|--|
| Over— | But not over— | Married filing jointly | Head of household | Single, Married filing separately, or Qualifying widow(er) |
| Enter on line 9— | | | | |
| --- | \$17,250 | .5 | .5 | .5 |
| \$17,250 | \$18,750 | .5 | .5 | .2 |
| \$18,750 | \$25,875 | .5 | .5 | .1 |
| \$25,875 | \$28,125 | .5 | .2 | .1 |
| \$28,125 | \$28,750 | .5 | .1 | .1 |
| \$28,750 | \$34,500 | .5 | .1 | .0 |
| \$34,500 | \$37,500 | .2 | .1 | .0 |
| \$37,500 | \$43,125 | .1 | .1 | .0 |
| \$43,125 | \$57,500 | .1 | .0 | .0 |
| \$57,500 | --- | .0 | .0 | .0 |

Note: If line 9 is zero, **stop**; you cannot take this credit.

- Multiply line 7 by line 9
- Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44
- 1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22.
 1040A filers: Enter the total of your credits from lines 29 through 31.
 1040NR filers: Enter the total of your credits from lines 45 and 46.
- Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47

| | | |
|----|--|--|
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |

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

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

Cat. No. 33394D

Form **8880** (2012)

Health Coverage Tax Credit

OMB No. 1545-0074

2012
Attachment
Sequence No. **134**

▶ Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR

▶ Information about Form 8885 and its instructions is at www.irs.gov/form8885.

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Recipient's social security number

Before you begin: See **Definitions and Special Rules** in the instructions.



Do not complete this form if you can be claimed as a dependent on someone else's 2012 tax return.

Part I Complete This Part To See if You Are Eligible To Take This Credit

- 1 Check the boxes below for each month in 2012 that **all** of the following statements were **true** on the **first day** of that month.
 - You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension payee; or you were a qualified family member of an individual who fell under one of the categories listed above when he or she passed away or with whom you finalized a divorce.
 - You and/or your family member(s) were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury-HCTC."
 - You were **not** enrolled in Medicare Part A, B, or C, or you were enrolled in Medicare but your family member(s) qualified for the HCTC.
 - You were **not** enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
 - You were **not** enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).
 - You were **not** imprisoned under federal, state, or local authority.
 - Your employer **did not** pay 50% or more of the cost of coverage.
 - You **did not** receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

| | | | | | |
|----------------------------------|-----------------------------------|------------------------------------|----------------------------------|-----------------------------------|-----------------------------------|
| <input type="checkbox"/> January | <input type="checkbox"/> February | <input type="checkbox"/> March | <input type="checkbox"/> April | <input type="checkbox"/> May | <input type="checkbox"/> June |
| <input type="checkbox"/> July | <input type="checkbox"/> August | <input type="checkbox"/> September | <input type="checkbox"/> October | <input type="checkbox"/> November | <input type="checkbox"/> December |

Number of boxes checked

Part II Health Coverage Tax Credit

- 2 Enter the total amount paid directly to your health plan for qualified health insurance coverage for the months checked on line 1 (see instructions). **Do not** include on line 2 any qualified health insurance premiums paid to "U.S. Treasury-HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, **do not** include any advance (monthly) payments or reimbursement credits you received as shown on Form 1099-H, box 1
- You **must** attach the required documents listed in the instructions for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.
- 3 Enter the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1
- 4 Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit
- 5 **Health Coverage Tax Credit.** If you received an advance (monthly) payment in any month not checked on line 1, see the instructions for line 5 for more details. Otherwise, multiply the amount on line 4 by 72.5% (.725). Enter the result here and on Form 1040, line 71 (check box **d**); Form 1040NR, line 67 (check box **d**); Form 1040-SS, line 9; or Form 1040-PR, line 9

| | | |
|---|--|--|
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |

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

Cat. No. 34641D

Form **8885** (2012)

Allocation of Refund (Including Savings Bond Purchases)► Information about Form 8888 and its instructions is at www.irs.gov/form8888.

► Attach to your income tax return.

Your social security number

Part I Direct Deposit

Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.

| | | | |
|---|---|--|--|
| 1a Amount to be deposited in first account | 1a | | |
| b Routing number | ► c <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| d Account number | | | |
| 2a Amount to be deposited in second account. | 2a | | |
| b Routing number | ► c <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| d Account number | | | |
| 3a Amount to be deposited in third account. | 3a | | |
| b Routing number | ► c <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| d Account number | | | |

Part II U.S. Series I Savings Bond Purchases

Complete this part if you want to buy paper bonds with a portion of your refund.

If a name is entered on line 5c or 6c below, co-ownership will be assumed unless the beneficiary box is checked.
See instructions for more details.

| | | | |
|--|-----------|--|--|
| 4 Amount to be used for bond purchases for yourself (and your spouse, if filing jointly) | 4 | | |
| 5a Amount to be used to buy bonds for yourself, your spouse, or someone else. | 5a | | |
| b Enter the owner's name (First then Last) for the bond registration | | | |
| c If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ► <input type="checkbox"/> | | | |
| 6a Amount to be used to buy bonds for yourself, your spouse, or someone else. | 6a | | |
| b Enter the owner's name (First then Last) for the bond registration | | | |
| c If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ► <input type="checkbox"/> | | | |

Part III Paper Check

Complete this part if you want a portion of your refund to be sent to you as a check.

| | | | |
|---|----------|--|--|
| 7 Amount to be refunded by check | 7 | | |
|---|----------|--|--|

Part IV Total Allocation of Refund

| | | | |
|--|----------|--|--|
| 8 Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the refund amount shown on your tax return | 8 | | |
|--|----------|--|--|

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

Cat. No. 21858A

Form **8888** (2012)

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.

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

Social security number of HSA
beneficiary. If both spouses have
HSAs, see instructions ►**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

| | | Self-only | Family |
|----|---|--------------------------|--------------------------|
| 1 | Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2012 (see instructions). | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 | HSA contributions you made for 2012 (or those made on your behalf), including those made from January 1, 2013, through April 15, 2013, that were for 2012. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions). | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 | If you were under age 55 at the end of 2012, and on the first day of every month during 2012, you were, or were considered, an eligible individual with the same coverage, enter \$3,100 (\$6,250 for family coverage). All others , see the instructions for the amount to enter. | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 | Enter the amount you and your employer contributed to your Archer MSAs for 2012 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2012, also include any amount contributed to your spouse's Archer MSAs. | <input type="checkbox"/> | <input type="checkbox"/> |
| 5 | Subtract line 4 from line 3. If zero or less, enter -0- | <input type="checkbox"/> | <input type="checkbox"/> |
| 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 2012, see the instructions for the amount to enter. | <input type="checkbox"/> | <input type="checkbox"/> |
| 7 | If you were age 55 or older at the end of 2012, married, and you or your spouse had family coverage under an HDHP at any time during 2012, enter your additional contribution amount (see instructions). | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 | Add lines 6 and 7. | <input type="checkbox"/> | <input type="checkbox"/> |
| 9 | Employer contributions made to your HSAs for 2012. | <input type="checkbox"/> | <input type="checkbox"/> |
| 10 | Qualified HSA funding distributions. | <input type="checkbox"/> | <input type="checkbox"/> |
| 11 | Add lines 9 and 10. | <input type="checkbox"/> | <input type="checkbox"/> |
| 12 | Subtract line 11 from line 8. If zero or less, enter -0- | <input type="checkbox"/> | <input type="checkbox"/> |
| 13 | HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25. | <input type="checkbox"/> | <input type="checkbox"/> |

Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.





| | | | |
|-----|--|--------------------------|--------------------------|
| 14a | Total distributions you received in 2012 from all HSAs (see instructions). | <input type="checkbox"/> | <input type="checkbox"/> |
| 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). | <input type="checkbox"/> | <input type="checkbox"/> |
| c | Subtract line 14b from line 14a. | <input type="checkbox"/> | <input type="checkbox"/> |
| 15 | Unreimbursed qualified medical expenses (see instructions). | <input type="checkbox"/> | <input type="checkbox"/> |
| 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. | <input type="checkbox"/> | <input type="checkbox"/> |
| 17a | If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here. | <input type="checkbox"/> | <input type="checkbox"/> |
| b | Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount. | <input type="checkbox"/> | <input type="checkbox"/> |

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

Cat. No. 37621P

Form **8889** (2012)

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

| | | | | |
|-----------|--|-----------|---|--|
| 18 | Last-month rule | 18 |  | |
| 19 | Qualified HSA funding distribution | 19 |  | |
| 20 | Total income. Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount | 20 |  | |
| 21 | Additional tax. Multiply line 20 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount | 21 |  | |

Form **8889** (2012)

Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment
Sequence No. **143**

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

Name(s) as shown on return

Identifying number

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

Alternative Motor Vehicle Credit

▶ Attach to your tax return.

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

Name(s) shown on return

Identifying number

Note.

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles acquired before 2012 on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 14 and 18.

| | | (a) Vehicle 1 | (b) Vehicle 2 |
|----|--|---------------|---------------|
| 1 | Year, make, and model of vehicle | | |
| 2 | Vehicle identification number (see instructions) | | |
| 3 | Enter date vehicle was placed in service (MM/DD/YYYY) | / / | / / |
| 4 | Reserved | | |
| 5 | Reserved | | |
| 6 | Reserved | | |
| 7 | Reserved | | |
| 8 | Reserved | | |
| 9 | Reserved | | |
| 10 | Reserved | | |
| 11 | Tentative credit (see instructions for amount to enter) | | |

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.

ADDITIONAL FORM 8910**Part II Credit for Business/Investment Use Part of Vehicle**

| | | | | |
|----|---|----|---|---|
| 12 | Business/investment use percentage (see instructions) | 12 | % | % |
| 13 | Multiply line 11 by line 12 | 13 | | |
| 14 | Add columns (a) and (b) on line 13 | 14 | | |
| 15 | Alternative motor vehicle credit from partnerships and S corporations | 15 | | |
| 16 | Business/investment use part of credit. Add lines 14 and 15. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1r | 16 | | |

Part III Credit for Personal Use Part of Vehicle

| | | | | |
|----|---|----|--|--|
| 17 | If you skipped Part II, enter the amount from line 11. If you completed Part II, subtract line 13 from line 11 | 17 | | |
| 18 | Add columns (a) and (b) on line 17 | 18 | | |
| 19 | Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 | 19 | | |
| 20 | Personal credits from Form 1040 or 1040NR (see instructions) | 20 | | |
| 21 | Subtract line 20 from line 19. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit | 21 | | |
| 22 | Personal use part of credit. Enter the smaller of line 18 or line 21 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8910" in the space next to that box. If line 21 is smaller than line 18, see instructions | 22 | | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2012)

Alternative Fuel Vehicle Refueling Property Credit

► Attach to your tax return.
 ► Information about Form 8911 and its instructions is at www.irs.gov/form8911.

| | |
|-------------------------|--------------------|
| Name(s) shown on return | Identifying number |
|-------------------------|--------------------|

Part I Total Cost of Refueling Property

| | | | |
|---|---|--|--|
| 1 Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions) | 1 | | |
|---|---|--|--|

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

| | | | |
|---|---|--|--|
| 2 Business/investment use part (see instructions) | 2 | | |
| 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 | | |
| 7 Enter the smaller of line 5 or line 6. | 7 | | |
| 8 Alternative fuel vehicle refueling property credit from partnerships and S corporations. | 8 | | |
| 9 Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1s | 9 | | |

Part III Credit for Personal Use Part of Refueling Property

| | | | |
|--|-----|--|--|
| 10 Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9 | 10 | | |
| 11 Multiply line 10 by 30% (.30) | 11 | | |
| 12 Maximum personal use part of credit (see instructions) | 12 | | |
| 13 Enter the smaller of line 11 or line 12 | 13 | | |
| 14 Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). • Other filers. Enter the regular tax before credits from your return. | 14 | | |
| 15 Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: | | | |
| a Foreign tax credit | 15a | | |
| b Personal credits from Form 1040 or 1040NR (see instructions) | 15b | | |
| c Non-business qualified electric vehicle credit from Form 8834, line 30 | 15c | | |
| d Add lines 15a through 15c | 15d | | |
| 16 Net regular tax. Subtract line 15d from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9 | 16 | | |
| 17 Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule. | 17 | | |
| 18 Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9 | 18 | | |
| 19 Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions | 19 | | |

Tuition and Fees Deduction
See Instructions.
Attach to Form 1040 or Form 1040A.
Instructions and more are at www.irs.gov/form8917

OMB No. 1545-0074

2012
Attachment
Sequence No. **60**

Name(s) shown on return

Your social security number



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

- Before you begin:**
- ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.
 - ✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2012 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 1 of your tax return) | (c) Adjusted qualified expenses (see instructions) |
|---|---|--|--|
| | First name | Last name | |
| | | | |
| | | | |
| | | | |
| | | | |
| 2 | Add the amounts on line 1, column (c), and enter the total | | 2 |
| 3 | Enter the amount from Form 1040, line 22, or Form 1040A, line 15 | | 3 |
| 4 | Enter the total from either: | | |
| | • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or | | |
| | • Form 1040A, lines 16 through 18. | | 4 |
| 5 | Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop ; you cannot take the deduction for tuition and fees | | 5 |
| | *If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 6, to figure the amount to enter on line 5. | | |
| 6 | Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? <input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. <input type="checkbox"/> No. Enter the smaller of line 2, or \$4,000. | | 6 |

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

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

What's New

Future developments. The IRS has created a page on IRS.gov for information about Form 8917, at www.irs.gov/form8917. Information about any future developments affecting Form 8917 (such as legislation enacted after we release it) will be posted on that page.

General Instructions

Purpose of Form

Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2012**.

This deduction is based on adjusted qualified education expenses paid to an eligible postsecondary educational institution. See *Qualified Education Expenses*, later, for more information.



You may be able to take the American opportunity credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. See Form 8863, *Education Credits*, and Pub. 970, *Tax Benefits for Education*, for more information about these credits.

Who Can Take the Deduction

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2012 for academic periods beginning in 2012 and those beginning in the first 3 months of 2013.

Generally, in order to claim the deduction for education expenses for a dependent, you must have paid the expenses in 2012 and must claim an exemption for the student as a dependent on your 2012 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You **cannot** claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).
- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, *U.S. Tax Guide for Aliens*.

You **cannot** claim a tuition and fees deduction for any student if you or anyone else claims an American opportunity or lifetime learning credit (Form 8863) in 2012 with respect to expenses of the student for whom the qualified education expenses were paid. However, a state tax credit will not disqualify you from claiming a tuition and fees deduction.

Qualified Education Expenses

Generally, qualified education expenses are amounts you paid in 2012 for tuition and fees required for the student's enrollment or attendance at an eligible educational institution. Required fees include amounts for books, supplies, and equipment used in a course of study if required to be paid to the institution as a condition of enrollment or attendance. It does not matter whether the expenses were paid in cash, by check, by credit card, or with borrowed funds.

Qualified education expenses include nonacademic fees, such as student activity fees, athletic fees, or other expenses unrelated to the academic course of instruction, **only if** the fee must be paid to the institution as a condition of enrollment or attendance. However, fees for personal expenses (described below) are never qualified education expenses.

Qualified education expenses **do not** include amounts paid for:

- Personal expenses. This means room and board, insurance, medical expenses (including student health fees), transportation, and other similar personal, living, or family expenses.

**Uncollected Social Security and
Medicare Tax on Wages**► Information about Form 8919 and its instructions is at www.irs.gov/form8919.

► Attach to your tax return.

Name of person who must file this form. If married, complete a separate Form 8919 for each spouse who must file this form.

Social security number

Who must file. You must file Form 8919 if **all** of the following apply.

- You performed services for a firm.
- You believe your pay from the firm was not for services as an independent contractor.
- The firm did not withhold your share of social security and Medicare taxes from your pay.
- One of the reasons listed below under *Reason codes* applies to you.

Reason codes: For each firm listed below, enter in column (c) the applicable reason code for filing this form. If none of the reason codes apply to you, but you believe you should have been treated as an employee, enter reason code G, and **file Form SS-8 on or before the date you file your tax return.****A** I filed Form SS-8 and received a determination letter stating that I am an employee of this firm.**C** I received other correspondence from the IRS that states I am an employee.**G** I filed Form SS-8 with the IRS and have not received a reply.**H** I received a Form W-2 and a Form 1099-MISC from this firm for 2012. The amount on Form 1099-MISC should have been included as wages on Form W-2. **(Do not file Form SS-8 if you select reason code H.)**

| (a) Name of firm | (b) Firm's federal identification number (see instructions) | (c) Enter reason code from above | (d) Date of IRS determination or correspondence (MM/DD/YYYY) (see instructions) | (e) Check if Form 1099-MISC was received | (f) Total wages received with no social security or Medicare tax withholding and not reported on Form W-2 |
|--|---|----------------------------------|---|--|---|
| 1 | | | | <input type="checkbox"/> | |
| 2 | | | | <input type="checkbox"/> | |
| 3 | | | | <input type="checkbox"/> | |
| 4 | | | | <input type="checkbox"/> | |
| 5 | | | | <input type="checkbox"/> | |
| 6 Total wages. Combine lines 1 through 5 in column (f). Enter here and include on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3 | | | | 6 | |
| 7 Maximum amount of wages subject to social security tax | | 7 | | | |
| 8 Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) or railroad retirement (tier 1) compensation, and unreported tips subject to social security tax from Form 4137, line 10 | | 8 | | | |
| 9 Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- here and on line 10 | | | | 9 | |
| 10 Wages subject to social security tax. Enter the smaller of line 6 or line 9 | | | | 10 | |
| 11 Multiply line 10 by .042 (social security tax rate for 2012) | | | | 11 | |
| 12 Multiply line 6 by .0145 (Medicare tax rate) | | | | 12 | |
| 13 Add lines 11 and 12. Enter here and on Form 1040, line 57; Form 1040NR, line 55; or Form 1040NR-EZ, line 16. (Form 1040-SS and Form 1040-PR filers, see instructions) ► | | | | 13 | |

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

Cat. No. 37730B

Form **8919** (2012)

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

2012Attachment
Sequence No. **125**

Name(s) shown on return

Identifying number

Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than certain two- or three-wheeled or low-speed four-wheeled vehicles acquired before 2012).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles acquired before 2012 on Form 8834.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

| | | (a) Vehicle 1 | (b) Vehicle 2 |
|---|--|---------------|---------------|
| 1 | Year, make, and model of vehicle | | |
| 2 | Vehicle identification number (see instructions) | | |
| 3 | Enter date vehicle was placed in service (MM/DD/YYYY) | | |
| 4 | If the vehicle is a two- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions) | | |

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

Part II Credit for Business/Investment Use Part of Vehicle

| | | | | | |
|----|---|-------|----|-------|----|
| 5 | Business/investment use percentage (see instructions) | | % | | % |
| 6 | Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11 | | | | |
| 7 | Section 179 expense deduction (see instructions) | | | | |
| 8 | Subtract line 7 from line 6. | | | | |
| 9 | Multiply line 8 by 10% (.10) | | | | |
| 10 | Maximum credit per vehicle | 2,500 | 00 | 2,500 | 00 |
| 11 | If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 9 or line 10 | | | | |
| 12 | Add columns (a) and (b) on line 11 | | | | |
| 13 | Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations | | | | |
| 14 | Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1y | | | | |

Part III Credit for Personal Use Part of Vehicle

| | | | | | |
|----|--|--|--|--|--|
| 15 | If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and enter this amount on line 18 | | | | |
| 16 | Multiply line 15 by 10% (.10). | | | | |
| 17 | Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10 | | | | |

Part III Credit for Personal Use Part of Vehicle *(continued)*

| | | (a) Vehicle 1 | (b) Vehicle 2 |
|-----------|--|---------------|---------------|
| 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 | |
| 20 | Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 | 20 | |
| 21 | Personal credits from Form 1040 or 1040NR (see instructions) | 21 | |
| 22 | Subtract line 21 from line 20 | 22 | |
| 23 | Personal use part of credit. Enter the smaller of line 19 or line 22 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box c on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions | 23 | |

Form **8936** (2012)

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

2012Attachment
Sequence No. **63**

Name(s) shown on return

Identifying number

| | | | |
|--|-----------|--|--|
| 1a Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions) | 1a | | |
| b Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1a (see instructions) | 1b | | |
| 2 Enter the number of full-time equivalent employees you had for the tax year (see instructions). 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 (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12 | 3 | | |
| 4 Premiums you paid during the tax year for employees included on line 1a for health insurance coverage under a qualifying arrangement (see instructions) | 4 | | |
| 5 Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions) | 5 | | |
| 6 Enter the smaller of line 4 or line 5 | 6 | | |
| 7 Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35) | 7 | | |
| 8 If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions | 8 | | |
| 9 If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions | 9 | | |
| 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 | | |
| 12 Enter the smaller of line 9 or line 11 | 12 | | |
| 13 If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1a for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions) | 13 | | |
| 14 Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13 | 14 | | |
| 15 Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) | 15 | | |
| 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 | | |
| 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 2012 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** (2012)

Name(s) shown on return. (Name and SSN or taxpayer identification no. not required if shown on other side.)

Social security number or taxpayer identification number

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part II **Long-Term.** Transactions involving capital assets you held more than one year are long term. For short-term transactions, see page 1.

You must check Box A, B, or C below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (A) Long-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS
- ☐ (B) Long-term transactions reported on Form(s) 1099-B showing basis **was not** reported to the IRS
- ☐ (C) Long-term transactions not reported to you on Form 1099-B

[illegible]

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

| | | | | | | | | | | | |
|---|--|-----------------------------------|--|---|--|---|--|--|--|-------------------------|--|
| 22222 | | Void <input type="checkbox"/> | | a Employee's social security number <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | For Official Use Only ▶ OMB No. 1545-0008 | | | | | |
| b Employer identification number (EIN) <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | | | 1 Wages, tips, other compensation <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | 2 Federal income tax withheld <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | | | | |
| c Employer's name, address, and ZIP code | | | | 3 Social security wages <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | 4 Social security tax withheld <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | | | | |
| | | | | 5 Medicare wages and tips <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | 6 Medicare tax withheld <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | | | | |
| | | | | 7 Social security tips <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | 8 Allocated tips <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | | | | |
| d Control number | | | | 9 <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | 10 Dependent care benefits <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | | | | |
| e Employee's first name and initial | | Last name | | Suff. | | 11 Nonqualified plans <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | 12a See instructions for box 12 <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | | |
| f Employee's address and ZIP code | | | | 13 Statutory employee Retirement plan Third-party sick pay Other <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | 12b <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | | | | |
| | | | | 14 Other <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | 12c <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | | | | |
| | | | | <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | 12d <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | | | | |
| | | | | <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | | | | |
| 15 State Employer's state ID number <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | 16 State wages, tips, etc. | | 17 State income tax <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | 18 Local wages, tips, etc. | | 19 Local income tax <div style="background-color: black; width: 100px; height: 1.2em; margin-top: 5px;"></div> | | 20 Locality name | |

Form **W-2** Wage and Tax Statement

2012

Department of the Treasury—Internal Revenue Service

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

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

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1040.

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

OMB No. 1545-0074

2012

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

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

| Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d) | (e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|---|--|---|---|--|
| 1 Short-term totals from all Forms 8949 with box A checked in Part I | | | | |
| 2 Short-term totals from all Forms 8949 with box B checked in Part I | | | | |
| 3 Short-term totals from all Forms 8949 with box C checked in Part I | | | | |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 4 |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 5 |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions | | | | 6 () |
| 7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back | | | | 7 |

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









| Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d) | (e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|--|---|--|--|--|
| 8 Long-term totals from all Forms 8949 with box A checked in Part II | | | | |
| 9 Long-term totals from all Forms 8949 with box B checked in Part II | | | | |
| 10 Long-term totals from all Forms 8949 with box C checked in Part II | | | | |
| 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 11 |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 12 |
| 13 Capital gain distributions. See the instructions | | | | 13 |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions | | | | 14 () |
| 15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on the back | | | | 15 |

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

Cat. No. 11338H

Schedule D (Form 1040) 2012

Part III Summary

| | | |
|--|-----------|---|
| 16 Combine lines 7 and 15 and enter the result undeterminable nondeductible | 16 |  |
| <ul style="list-style-type: none"> • 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? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22. | 17 |  |
| 18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ▶ | 18 |  |
| 19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ▶ | 19 |  |
| 20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> 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. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below. | 20 |  |
| 21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) <div style="font-size: 3em; margin: 0 10px;">}</div> <div style="flex-grow: 1; border-bottom: 1px solid black; position: relative;"> <div style="position: absolute; right: -10px; top: -5px;">21</div> <div style="position: absolute; right: -10px; top: 5px;">()</div> </div> </div> <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p> | 21 |  |
| 22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> 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). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR. | 22 |  |

Schedule D (Form 1040) 2012

☐ VOID☐ CORRECTED

(99)

| | | | |
|--|--|---|---|
| Name, address, and ZIP code of RIC or REIT | OMB No. 1545-0145 2012 Form 2439 | Notice to Shareholder of Undistributed Long-Term Capital Gains For calendar year 2012, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2012, and ending _____, 20 _____ | |
| Identification number of RIC or REIT | 1a Total undistributed long-term capital gains [REDACTED] | | Copy A Attach to Form 1120-RIC or Form 1120-REIT |
| Shareholder's identifying number | 1b Unrecaptured section 1250 gain [REDACTED] | | |
| Shareholder's name, address, and ZIP code | 1c Section 1202 gain [REDACTED] | 1d Collectibles (28%) gain [REDACTED] | For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D. |
| | 2 Tax paid by the RIC or REIT on the box 1a gains [REDACTED] | | |

Form **2439**

Cat. No. 11858E

www.irs.gov/form2439

Department of the Treasury - Internal Revenue Service

Casualties and Thefts

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

OMB No. 1545-0177

2012
Attachment
Sequence No. **26**

Name(s) shown on tax return

Identifying number

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

1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A**

Property **B**

Property **C**

Property **D**

Properties

| | A | B | C | D |
|--|---|---|---|---|
| 2 Cost or other basis of each property | | | | |
| 3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions) | | | | |
| Note: If line 2 is more than line 3, skip line 4. | | | | |
| 4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year | | | | |
| 5 Fair market value before casualty or theft | | | | |
| 6 Fair market value after casualty or theft | | | | |
| 7 Subtract line 6 from line 5 | | | | |
| 8 Enter the smaller of line 2 or line 7 | | | | |
| 9 Subtract line 3 from line 8. If zero or less, enter -0- | | | | |
| 10 Casualty or theft loss. Add the amounts on line 9 in columns A through D | | | | |
| 11 Enter the smaller of line 10 or \$100 | | | | |
| 12 Subtract line 11 from line 10 | | | | |
| Caution: Use only one Form 4684 for lines 13 through 18. | | | | |
| 13 Add the amounts on line 12 of all Forms 4684 | | | | |
| 14 Add the amounts on line 4 of all Forms 4684. | | | | |
| 15 • If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section. | | | | |
| 16 If line 14 is less than line 13, enter the difference | | | | |
| 17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions | | | | |
| 18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return | | | | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 129970

Form **4684** (2012)

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.

Property A

Property B

Property C

Property D

Properties

| | | A | B | C | D |
|---|-----------|---|---|---|---|
| 20 Cost or adjusted basis of each property | 20 | | | | |
| 21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 | 21 | | | | |
| Note: If line 20 is more than line 21, skip line 22. | | | | | |
| 22 Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year | 22 | | | | |
| 23 Fair market value before casualty or theft | 23 | | | | |
| 24 Fair market value after casualty or theft | 24 | | | | |
| 25 Subtract line 24 from line 23 | 25 | | | | |
| 26 Enter the smaller of line 20 or line 25 | 26 | | | | |
| Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20. | | | | | |
| 27 Subtract line 21 from line 26. If zero or less, enter -0- | 27 | | | | |
| 28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions) | 28 | | | | |

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less

| | | | | |
|---|-----------|-----|-----|-----|
| 29 | () | () | () | () |
| 30 Totals. Add the amounts on line 29 | 30 | () | () | () |
| 31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions | 31 | | | |
| 32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions | 32 | | | |

Casualty or Theft of Property Held More Than One Year

| | | | | |
|--|------------|-----|-----|-----|
| 33 Casualty or theft gains from Form 4797, line 32 | 33 | | | |
| 34 | () | () | () | () |
| 35 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 | | | |
| 37 Add amounts on line 35, columns (b)(i) and (b)(ii) | 37 | | | |
| 38 If the loss on line 37 is more than the gain on line 36: | | | | |
| a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions | 38a | | | |
| b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11 | 38b | | | |
| 39 If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 | 39 | | | |

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.

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

▶ Attach to your tax return.

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

OMB No. 1545-0184

2012Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2012 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)

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

| 2 | (a) Description of property | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Gross sales price | (e) Depreciation allowed or allowable since acquisition | (f) Cost or other basis, plus improvements and expense of sale | (g) Gain or (loss) Subtract (f) from the sum of (d) and (e) |
|----------|--|-----------------------------------|-------------------------------|-----------------------|---|--|---|
| | | | | | | | |
| | Asset Code | | | | | Transaction Code | |
| | | | | SUM | SUM | SUM | SUM |
| 3 | Gain, if any, from Form 4684, line 39 | | | | | | 3 |
| 4 | Section 1231 gain from installment sales from Form 6252, line 26 or 37 | | | | | | 4 |
| 5 | Section 1231 gain or (loss) from like-kind exchanges from Form 8824 | | | | | | 5 |
| 6 | Gain, if any, from line 32, from other than casualty or theft. | | | | | | 6 |
| 7 | 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. | | | | | | |
| 8 | Nonrecaptured net section 1231 losses from prior years (see instructions) | | | | | | 8 |
| 9 | Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) | | | | | | 9 |

Part II Ordinary Gains and Losses (see instructions)

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

| | Asset Code | | | | | Transaction Code | |
|-----------|--|--|--|------------|------------|-------------------------|---------------|
| | | | | SUM | SUM | SUM | SUM |
| 11 | Loss, if any, from line 7 | | | | | | 11 () |
| 12 | Gain, if any, from line 7 or amount from line 8, if applicable | | | | | | 12 |
| 13 | Gain, if any, from line 31 | | | | | | 13 |
| 14 | Net gain or (loss) from Form 4684, lines 31 and 38a | | | | | | 14 |
| 15 | Ordinary gain from installment sales from Form 6252, line 25 or 36 | | | | | | 15 |
| 16 | Ordinary gain or (loss) from like-kind exchanges from Form 8824. | | | | | | 16 |
| 17 | Combine lines 10 through 16 | | | | | | 17 |
| 18 | For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below: | | | | | | |
| | a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions | | | | | | 18a |
| | b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 | | | | | | 18b |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2012)

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

| | | |
|---|--|--|
| 19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property: | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) |
| A XXXXXXXXXX Asset Code XXXX Transaction Code XXXX | XXXX | XXXX |
| B | | |
| C | | |
| D | | |

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

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

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

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

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

Installment Sale Income

OMB No. 1545-0228

2012
Attachment
Sequence No. **79**

▶ **Attach to your tax return.**
▶ **Use a separate form for each sale or other disposition of property on the installment method.**
▶ **Instructions and more are at www.irs.gov/form6252.**

Name(s) shown on return

Identifying number

| | | | |
|-----------|---|-------------------|--------------------------|
| 1 | Description of property ▶ | Asset Code | Transaction Code |
| 2a | Date acquired (mm/dd/yyyy) ▶ | b | Date sold (mm/dd/yyyy) ▶ |
| 3 | Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4. <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| 4 | Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale. <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

| | | | |
|-----------|---|-----------|--|
| 5 | Selling price including mortgages and other debts. Do not include interest, whether stated or unstated | 5 | |
| 6 | Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions) | 6 | |
| 7 | Subtract line 6 from line 5 | 7 | |
| 8 | Cost or other basis of property sold | 8 | |
| 9 | Depreciation allowed or allowable | 9 | |
| 10 | Adjusted basis. Subtract line 9 from line 8 | 10 | |
| 11 | Commissions and other expenses of sale | 11 | |
| 12 | Income recapture from Form 4797, Part III (see instructions) | 12 | |
| 13 | Add lines 10, 11, and 12 | 13 | |
| 14 | Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions) | 14 | |
| 15 | If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0- | 15 | |
| 16 | Gross profit. Subtract line 15 from line 14 | 16 | |
| 17 | Subtract line 13 from line 6. If zero or less, enter -0- | 17 | |
| 18 | Contract price. Add line 7 and line 17 | 18 | |

Part II Installment Sale Income. Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

| | | | |
|-----------|--|-----------|--|
| 19 | Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions | 19 | |
| 20 | If this is the year of sale, enter the amount from line 17. Otherwise, enter -0- | 20 | |
| 21 | Payments received during year (see instructions). Do not include interest, whether stated or unstated | 21 | |
| 22 | Add lines 20 and 21 | 22 | |
| 23 | Payments received in prior years (see instructions). Do not include interest, whether stated or unstated | 23 | |
| 24 | Installment sale income. Multiply line 22 by line 19 | 24 | |
| 25 | Enter the part of line 24 that is ordinary income under the recapture rules (see instructions) | 25 | |
| 26 | Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions). | 26 | |

Part III Related Party Installment Sale Income. **Do not** complete if you received the final payment this tax year.

| | | | |
|-----------|--|-----------|--|
| 27 | Name, address, and taxpayer identifying number of related party | | |
| 28 | Did the related party resell or dispose of the property ("second disposition") during this tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| 29 | If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies. | | |
| a | <input type="checkbox"/> 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 | <input type="checkbox"/> The first disposition was a sale or exchange of stock to the issuing corporation. | | |
| c | <input type="checkbox"/> The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition. | | |
| d | <input type="checkbox"/> The second disposition occurred after the death of the original seller or buyer. | | |
| e | <input type="checkbox"/> It can be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions). | | |
| 30 | Selling price of property sold by related party (see instructions) | 30 | |
| 31 | Enter contract price from line 18 for year of first sale | 31 | |
| 32 | Enter the smaller of line 30 or line 31 | 32 | |
| 33 | Total payments received by the end of your 2012 tax year (see instructions) | 33 | |
| 34 | Subtract line 33 from line 32. If zero or less, enter -0- | 34 | |
| 35 | Multiply line 34 by the gross profit percentage on line 19 for year of first sale | 35 | |
| 36 | Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) | 36 | |
| 37 | Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions). | 37 | |

Gains and Losses From Section 1256 Contracts and Straddles

► Information about Form 6781 and its instructions is at www.irs.gov/form6781.
► Attach to your tax return.

OMB No. 1545-0644

2012

Attachment
Sequence No. **82**

Name(s) shown on tax return

Identifying number

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

| (a) Identification of account | | (b) (Loss) | (c) Gain |
|---|---|------------|----------|
| 1 | Asset code | | |
| | sum | sum | |
| 2 | Add the amounts on line 1 in columns (b) and (c) | 2 () | |
| 3 | Net gain or (loss). Combine line 2, columns (b) and (c) | 3 | |
| 4 | Form 1099-B adjustments. See instructions and attach statement | 4 | |
| 5 | Combine lines 3 and 4 | 5 | |
| Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions. | | | |
| 6 | If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number | 6 | |
| 7 | Combine lines 5 and 6 | 7 | |
| 8 | Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions) | 8 | |
| 9 | Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions) | 9 | |

Part II Gains and Losses From Straddles. Attach a separate statement listing each straddle and its components.

Section A—Losses From Straddles

| (a) Description of property | (b) Date entered into or acquired | (c) Date closed out or sold | (d) Gross sales price | (e) Cost or other basis plus expense of sale | (f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0- | (g) Unrecognized gain on offsetting positions | (h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0- |
|-----------------------------|--|-----------------------------|-----------------------|--|--|---|---|
| 10 | | | | | | | |
| Asset code | | | sum | sum | sum | sum | sum |
| 11a | Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions) | | | | | | 11a () |
| b | Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions) | | | | | | 11b () |

Section B—Gains From Straddles

| (a) Description of property | (b) Date entered into or acquired | (c) Date closed out or sold | (d) Gross sales price | (e) Cost or other basis plus expense of sale | (f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0- | |
|-----------------------------|---|-----------------------------|-----------------------|--|--|-----|
| 12 | | | | | | |
| Asset code | | | sum | sum | sum | |
| 13a | Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions) | | | | | 13a |
| b | Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions) | | | | | 13b |

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

| (a) Description of property | (b) Date acquired | (c) Fair market value on last business day of tax year | (d) Cost or other basis as adjusted | (e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0- |
|-----------------------------|-------------------|--|-------------------------------------|---|
| 14 | | | | |
| Asset code | | | sum | sum |
| | | | sum | sum |

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

► Attach to your tax return.

OMB No. 1545-1190

2012

Attachment
 Sequence No. **109**

Name(s) shown on tax return

Identifying number

Part I Information on the Like-Kind Exchange

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

| | | |
|----------|---|--|
| 1 | Description of like-kind property given up: [REDACTED] | Asset code [REDACTED] |
| <hr/> | | |
| 2 | Description of like-kind property received: [REDACTED] | Asset code [REDACTED] |
| <hr/> | | |
| 3 | Date like-kind property given up was originally acquired (month, day, year) | 3 MM/DD [REDACTED] YYYY |
| 4 | Date you actually transferred your property to other party (month, day, year) | 4 MM/DD [REDACTED] YYYY |
| 5 | Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement | 5 MM/DD [REDACTED] YYYY |
| 6 | Date you actually received the like-kind property from other party (month, day, year). See instructions | 6 MM/DD [REDACTED] YYYY |
| 7 | Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . [REDACTED] <input type="checkbox"/> Yes <input type="checkbox"/> No | |

Part II Related Party Exchange Information

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

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

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

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

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

Your social security number

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

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

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

| | | | | | | |
|---|---|----|--|--|--|--|
| 12 | Fair market value (FMV) of other property given up | 12 | | | | |
| 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 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, reduced (but not below zero) by any exchange expenses you incurred (see instructions) | 15 | | | | |
| 16 | FMV of like-kind property you received | 16 | | | | |
| 17 | Add lines 15 and 16 | 17 | | | | |
| 18 | Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions) | 18 | | | | |
| 19 | Realized gain or (loss). Subtract line 18 from line 17 | 19 | | | | |
| 20 | Enter the smaller of line 15 or line 19, but not less than zero | 20 | | | | |
| 21 | Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) | 21 | | | | |
| 22 | Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) | 22 | | | | |
| 23 | Recognized gain. Add lines 21 and 22 | 23 | | | | |
| 24 | Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions | 24 | | | | |
| 25 | Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23 | 25 | | | | |

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

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

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

Sales and Other Dispositions of Capital Assets

► Information about Form 8949 and its separate instructions is at www.irs.gov/form8949.
 ► File with your Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10 of Schedule D.

Name(s) shown on return

Social security number or taxpayer identification number

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part I Short-Term. Transactions involving capital assets you held one year or less are short term. For long-term transactions, see page 2.

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS
☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis **was not** reported to the IRS
☐ (C) Short-term transactions not reported to you on Form 1099-B

| 1 | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions | Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. | | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|------------------|--|---|--|--|--|---|--------------------------------|---|
| | | | | | | (f) Code(s) from instructions | (g) Amount of adjustment | |
| | Asset code | | | | | | | |
| | Description | | | | | | | |
| | | | | | | | | Transaction code |
| | | | | | | | | |
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| | | | | | | | | |
| 2 Totals. | Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1 (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) . ► | | | sum | sum | | sum | sum |

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. (Name and SSN or taxpayer identification no. not required if shown on other side.)

Social security number or taxpayer identification number

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part II **Long-Term.** Transactions involving capital assets you held more than one year are long term. For short-term transactions, see page 1.

You must check Box A, B, or C below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (A) Long-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS
- ☐ (B) Long-term transactions reported on Form(s) 1099-B showing basis **was not** reported to the IRS
- ☐ (C) Long-term transactions not reported to you on Form 1099-B

[illegible]

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

| | | | | | |
|---|----------------------------|---|--|---------------------|---|
| 22222 | | a Employee's social security number [REDACTED] | | OMB No. 1545-0008 | |
| b Employer identification number (EIN) [REDACTED] | | | 1 Wages, tips, other compensation [REDACTED] | | 2 Federal income tax withheld [REDACTED] |
| c Employer's name, address, and ZIP code [REDACTED] | | | 3 Social security wages [REDACTED] | | 4 Social security tax withheld [REDACTED] |
| | | | 5 Medicare wages and tips [REDACTED] | | 6 Medicare tax withheld [REDACTED] |
| | | | 7 Social security tips [REDACTED] | | 8 Allocated tips [REDACTED] |
| d Control number | | | 9 [REDACTED] | | 10 Dependent care benefits [REDACTED] |
| e Employee's first name and initial Last name Suff. [REDACTED] [REDACTED] | | | 11 Nonqualified plans [REDACTED] | | 12a R [REDACTED] W [REDACTED] Q [REDACTED] |
| | | | 13 Statutory employee Retirement plan Third-party sick pay [REDACTED] [REDACTED] [REDACTED] | | 12b S [REDACTED] AA [REDACTED] BB [REDACTED] |
| | | | 14 Other [REDACTED] | | 12c T [REDACTED] DD [REDACTED] Y [REDACTED] |
| | | | | | 12d V [REDACTED] EE [REDACTED] Z [REDACTED] |
| f Employee's address and ZIP code [REDACTED] | | | | | |
| 15 State Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |
| ----- | | ----- | | ----- | |

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2012

Department of the Treasury—Internal Revenue Service

☒ CORRECTED (if checked)

OMB No. 1545-0238

2012
Form W-2G
Certain
Gambling
Winnings

| | | |
|---|--|--|
| PAYER'S name, address, ZIP code, federal identification number, and telephone number <input type="text"/> | 1 Gross winnings <input type="text"/> | 2 Federal income tax withheld <input type="text"/> |
| | 3 Type of wager <input type="text"/> | 4 Date won <input type="text"/> |
| | 5 Transaction <input type="text"/> | 6 Race <input type="text"/> |
| | 7 Winnings from identical wagers <input type="text"/> | 8 Cashier <input type="text"/> |
| WINNER'S name, address (including apt. no.), and ZIP code <input type="text"/> | 9 Winner's taxpayer identification no. <input type="text"/> | 10 Window <input type="text"/> |
| | 11 First I.D. <input type="text"/> | 12 Second I.D. <input type="text"/> |
| | 13 State/Payer's state identification no. <input type="text"/> | 14 State income tax withheld <input type="text"/> |
| <p>Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.</p> <p>Signature <input type="text"/> Date <input type="text"/></p> | | |

This information is being furnished to the Internal Revenue Service.

Copy B
Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.

Form **W-2G**

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

| | | | | |
|---|---|---|---|---|
| RECIPIENT'S/LENDER'S name, address, and telephone number <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> | | * Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person. | OMB No. 1545-0901 <div style="font-size: 2em; font-weight: bold;">2012</div> Form 1098 | Mortgage Interest Statement Copy B For Payer/Borrower <small>The information in boxes 1, 2, and 3 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.</small> |
| RECIPIENT'S federal identification no. <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> | PAYER'S social security number <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> | 1 Mortgage interest received from payer(s)/borrower(s)* \$ <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> | | |
| PAYER'S/BORROWER'S name <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> | | 2 Points paid on purchase of principal residence \$ <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> | | |
| Street address (including apt. no.) <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> | | 3 Refund of overpaid interest \$ <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> | | |
| City, state, and ZIP code <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> | | 4 <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> | | |
| Account number (see instructions) <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> | | | | |

Form **1098**

(keep for your records)

Department of the Treasury - Internal Revenue Service

| | | | | | | | |
|--|--|---|---|--|--|--|--|
| CORRECTED (if checked) | | OMB No. 1545-1959 | | Attachment Sequence No. 155A | | | |
| DONEE'S name, street address, city, state, ZIP code, and telephone no. <div style="background-color: red; width: 100px; height: 30px; margin: 10px auto;"></div> | | <div style="font-size: 2em; font-weight: bold;">2012</div> | | Contributions of Motor Vehicles, Boats, and Airplanes | | | |
| | | 1 Date of contribution <div style="background-color: red; width: 100px; height: 20px; margin: 5px auto;"></div> | | | | Form 1098-C | |
| | | 2a Year <div style="background-color: red; width: 100px; height: 20px; margin: 5px auto;"></div> | 2b Make <div style="background-color: red; width: 100px; height: 20px; margin: 5px auto;"></div> | | | 2c Model <div style="background-color: red; width: 100px; height: 20px; margin: 5px auto;"></div> | |
| DONEE'S federal identification number <div style="background-color: red; width: 100px; height: 20px; margin: 5px auto;"></div> | DONOR'S identification number <div style="background-color: red; width: 100px; height: 20px; margin: 5px auto;"></div> | 3 Vehicle or other identification number <div style="background-color: red; width: 100px; height: 20px; margin: 5px auto;"></div> | | | | | |
| DONOR'S name <div style="background-color: red; width: 100px; height: 20px; margin: 5px auto;"></div> Street address (including apt. no.) <div style="background-color: red; width: 100px; height: 20px; margin: 5px auto;"></div> City, state, and ZIP code <div style="background-color: red; width: 100px; height: 20px; margin: 5px auto;"></div> | | 4a <input checked="" type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party | | | | | |
| | | 4b Date of sale <div style="background-color: red; width: 100px; height: 20px; margin: 5px auto;"></div> | | | | | |
| | | 4c Gross proceeds from sale (see instructions) \$ <div style="background-color: red; width: 100px; height: 20px; margin: 5px auto;"></div> | | | | | |
| 5a <input type="checkbox"/> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use <div style="background-color: red; width: 100px; height: 20px; margin: 5px auto;"></div> | | | | | | | |
| 5b <input type="checkbox"/> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose <div style="background-color: red; width: 100px; height: 20px; margin: 5px auto;"></div> | | | | | | | |
| 5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use <div style="background-color: red; width: 100px; height: 20px; margin: 5px auto;"></div> | | | | | | | |
| 6a Did you provide goods or services in exchange for the vehicle? ► Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | | | | | | | |
| 6b Value of goods and services provided in exchange for the vehicle \$ <div style="background-color: red; width: 100px; height: 20px; margin: 5px auto;"></div> | | | | | | | |
| 6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits ► <input type="checkbox"/> | | | | | | | |
| 7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked ► <input type="checkbox"/> | | | | | | | |

Copy B

For Donor

In order to take
a deduction of
more than \$500
for this
contribution, you
must attach this
copy to your
federal tax
return.

**Unless box 5a or
5b is checked,
your deduction
cannot exceed
the amount in
box 4c.**

Form **1098-C**

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

| | | |
|---|--|--|
| RECIPIENT'S/LENDER'S name, address, and telephone number [REDACTED] | | OMB No. 1545-1576 2012 Form 1098-E |
|---|--|--|

**Student
Loan Interest
Statement**

| | | |
|--|--|---|
| RECIPIENT'S federal identification no. [REDACTED] | BORROWER'S social security number [REDACTED] | 1 Student loan interest received by lender \$ [REDACTED] |
| BORROWER'S name [REDACTED] Street address (including apt. no.) [REDACTED] City, state, and ZIP code [REDACTED] | | 2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 [REDACTED] <input type="checkbox"/> |
| Account number (see instructions) [REDACTED] | | |

**Copy B
For Borrower**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.

Form **1098-E**

(keep for your records)

Department of the Treasury - Internal Revenue Service

CORRECTED

| | | | | |
|---|--|---|---|--|
| FILER'S name, street address, city, state, ZIP code, and telephone number | | 1 Payments received for qualified tuition and related expenses \$ | 2012 OMB No. 1545-1574 Form 1098-T | Tuition Statement Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service. |
| | | 2 Amounts billed for qualified tuition and related expenses \$ | | |
| FILER'S federal identification no. | STUDENT'S social security number | 3 If this box is checked, your educational institution has changed its reporting method for 2012 | | |
| STUDENT'S name | | 4 Adjustments made for a prior year \$ | 5 Scholarships or grants \$ | |
| Street address (including apt. no.) | | 6 Adjustments to scholarships or grants for a prior year \$ | 7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2013 ► | |
| City, state, and ZIP code | | | | |
| Service Provider/Acct. No. (see instr.) | 8 Check if at least half-time student | 9 Checked if a graduate student | 10 Ins. contract reimb./refund \$ | |

Form **1098-T** (keep for your records) Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

| | | | | | | | | | |
|--|--|--|--|---|--|---|--|--|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. <div style="background-color: black; width: 100px; height: 100px; margin: 10px auto;"></div> | | 1a Date of sale or exchange <div style="background-color: black; width: 100px; height: 20px; margin: 5px auto;"></div> | | OMB No. 1545-0715 <div style="font-size: 2em; font-weight: bold; margin: 10px 0;">2012</div> Form 1099-B | | Proceeds From Broker and Barter Exchange Transactions | | | |
| | | 1b Date of acquisition <div style="background-color: black; width: 100px; height: 20px; margin: 5px auto;"></div> | | | | | | | |
| | | 1c Type of gain or loss Short-term <input type="checkbox"/> <div style="background-color: black; width: 20px; height: 15px; display: inline-block; margin-left: 10px;"></div> Long-term <input type="checkbox"/> | | | | | | | |
| | | 2a Stocks, bonds, etc. Reported to IRS <input type="checkbox"/> Sales price <div style="background-color: black; width: 40px; height: 15px; display: inline-block; margin-left: 10px;"></div> <input type="checkbox"/> Sales price less commissions and option premiums | | 1d Stock or other symbol <div style="background-color: black; width: 100px; height: 20px; margin: 5px auto;"></div> | | | | 1e Quantity sold <div style="background-color: black; width: 100px; height: 20px; margin: 5px auto;"></div> | |
| PAYER'S federal identification number <div style="background-color: black; width: 150px; height: 20px; margin: 5px auto;"></div> | | RECIPIENT'S identification number <div style="background-color: black; width: 150px; height: 20px; margin: 5px auto;"></div> | | 2b If box checked, loss based on amount in 2a is not allowed <input type="checkbox"/> <div style="background-color: black; width: 20px; height: 15px; display: inline-block; margin-left: 10px;"></div> | | Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. | | | |
| RECIPIENT'S name <div style="background-color: black; width: 150px; height: 20px; margin: 5px auto;"></div> | | 3 Cost or other basis \$ <div style="background-color: black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> | | 4 Federal income tax withheld \$ <div style="background-color: black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> | | | | | |
| Street address (including apt. no.) <div style="background-color: black; width: 150px; height: 20px; margin: 5px auto;"></div> | | 5 Wash sale loss disallowed \$ <div style="background-color: black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> | | 6 Checked if: a <input type="checkbox"/> Noncovered security b <input type="checkbox"/> Basis reported to IRS | | | | | |
| City, state, and ZIP code <div style="background-color: black; width: 150px; height: 20px; margin: 5px auto;"></div> | | 7 Bartering \$ <div style="background-color: black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> | | | | | | | |
| Account number (see instructions) <div style="background-color: black; width: 150px; height: 20px; margin: 5px auto;"></div> | | 2nd TIN not. <input type="checkbox"/> | | 9 Profit or (loss) realized in 2012 on closed contracts \$ <div style="background-color: black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> | | | | 10 Unrealized profit or (loss) on open contracts—12/31/2011 \$ <div style="background-color: black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> | |
| CUSIP number <div style="background-color: black; width: 150px; height: 20px; margin: 5px auto;"></div> | | 11 Unrealized profit or (loss) on open contracts—12/31/2012 \$ <div style="background-color: black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> | | 12 Aggregate profit or (loss) on contracts \$ <div style="background-color: black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> | | 14 State identification no. <div style="background-color: black; width: 100px; height: 20px; margin: 5px auto;"></div> | | | |
| CUSIP number <div style="background-color: black; width: 150px; height: 20px; margin: 5px auto;"></div> | | 15 State tax withheld \$ <div style="background-color: black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> | | 15 State tax withheld \$ <div style="background-color: black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> | | | | | |

Form **1099-B**

(keep for your records)

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

| | | | |
|---|--|---|--|
| CREDITOR'S name, street address, city, state, ZIP code, and telephone no. | | 1 Date of identifiable event | OMB No. 1545-1424 2012 Form 1099-C |
| | | 2 Amount of debt discharged \$ | |
| | | 3 Interest if included in box 2 \$ | |
| CREDITOR'S federal identification number | DEBTOR'S identification number | 4 Debt description | |
| DEBTOR'S name Street address (including apt. no.) City, state, and ZIP code | | | |
| Account number (see instructions) | | 5 If checked, the debtor was personally liable for repayment of the debt <input type="checkbox"/> | 6 Identifiable event code |
| | | 7 Fair market value of property \$ | |

Cancellation of Debt

Copy B

For Debtor

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.

Form **1099-C**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

| | | | | |
|--|--|--|--|--|
| CORPORATION'S name, street address, city, state, ZIP code, and telephone no. <input type="text"/> | | 1 Date of sale or exchange <input type="text"/> | OMB No. 1545-1814 2012 Form 1099-CAP | Changes in Corporate Control and Capital Structure Copy B For Shareholder This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported. |
| | | 2 Aggregate amount rec'd* \$ <input type="text"/> | | |
| | | 3 No. of shares exchanged <input type="text"/> | 4 Classes of stock exchanged <input type="text"/> | |
| CORPORATION'S federal identification no. <input type="text"/> | | SHAREHOLDER'S identification no. <input type="text"/> | | |
| SHAREHOLDER'S name <input type="text"/> Street address (including apt. no.) <input type="text"/> City, state, and ZIP code <input type="text"/> | | <div>5</div> <div>* You cannot claim a loss <input type="text"/>ed on the amount in box 2.</div> | | |
| Account number (see instructions) <input type="text"/> | | | | |

Form **1099-CAP** (keep for your records) Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

| | | | | | |
|---|-----------------------------------|--|-----------------------------|--|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. | | 1a Total ordinary dividends \$ | | OMB No. 1545-0110 2012 Form 1099-DIV | Dividends and Distributions |
| | | 1b Qualified dividends \$ | | | |
| | | 2a Total capital gain distr. \$ | | | |
| PAYER'S federal identification number | RECIPIENT'S identification number | 2c Section 1202 gain \$ | | 2b Unrecap. Sec. 1250 gain \$ | Copy B For Recipient |
| | | 2d Collectibles (28%) gain \$ | | | |
| RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code Account number (see instructions) | | 3 Nondividend distributions \$ | | 4 Federal income tax withheld \$ | This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| | | | | 5 Investment expenses \$ | |
| | | 6 Foreign tax paid \$ | | 7 Foreign country or U.S. possession | |
| | | 8 Cash liquidation distributions \$ | | 9 Noncash liquidation distributions \$ | |
| | | 10 Exempt-interest dividends \$ | | 11 Specified private activity bond interest dividends \$ | |
| | | 12 State | 13 State identification no. | 14 State tax withheld \$ | |

Form **1099-DIV** (keep for your records) Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

| | | | | |
|--|---|---|---|---|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. [REDACTED] | | 1 Unemployment compensation \$ [REDACTED] | OMB No. 1545-0120 2012 Form 1099-G | |
| | | 2 State or local income tax refunds, credits, or offsets \$ [REDACTED] | | |
| PAYER'S federal identification number [REDACTED] | RECIPIENT'S identification number [REDACTED] | 3 Box 2 amount is for tax year [REDACTED] | 4 Federal income tax withheld \$ [REDACTED] | |
| RECIPIENT'S name [REDACTED] Street address (including apt. no.) [REDACTED] City, state, and ZIP code [REDACTED] | | 5 ATAA/RTAA payments \$ [REDACTED] | 6 Taxable grants \$ [REDACTED] | |
| | | 7 Agriculture payments \$ [REDACTED] | 8 If checked, box 2 is trade or business income <input checked="" type="checkbox"/> | |
| | | 9 Market gain \$ [REDACTED] | | |
| Account number (see instructions) [REDACTED] | | 10a State | 10b State identification no. | 11 State income tax withheld \$ [REDACTED] |

**Certain
Government
Payments**

**Copy B
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-G**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

| | | | | |
|--|---|--|--|---|
| ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no. <input type="text"/> | | 1 Amount of HCTC advance payments \$ <input type="text"/> | OMB No. 1545-1813 2012 Form 1099-H | Health Coverage Tax Credit (HCTC) Advance Payments Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. |
| | | 2 No. of mos. HCTC payments received <input type="text"/> | | |
| ISSUER'S/PROVIDER'S federal identification number <input type="text"/> | RECIPIENT'S identification number <input type="text"/> | 3 Jan. \$ <input type="text"/> | 9 July \$ <input type="text"/> | |
| RECIPIENT'S name <input type="text"/> Street address (including apt. no.) <input type="text"/> City, state, and ZIP code <input type="text"/> | | 4 Feb. \$ <input type="text"/> | 10 Aug. \$ <input type="text"/> | |
| | | 5 Mar. \$ <input type="text"/> | 11 Sept. \$ <input type="text"/> | |
| | | 6 Apr. \$ <input type="text"/> | 12 Oct. \$ <input type="text"/> | |
| | | 7 May \$ <input type="text"/> | 13 Nov. \$ <input type="text"/> | |
| | | 8 June \$ <input type="text"/> | 14 Dec. \$ <input type="text"/> | |

Form **1099-H** (keep for your records) Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

| | | | | | | |
|---|---|--|--|---|-----------------------------|---|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. [REDACTED] | | Payer's RTN (optional) | | OMB No. 1545-0112 | | 2012 Interest Income Form 1099-INT |
| | | 1 Interest income \$ [REDACTED] | | | | |
| | | 2 Early withdrawal penalty \$ [REDACTED] | | | | |
| PAYER'S federal identification number [REDACTED] | RECIPIENT'S identification number [REDACTED] | 3 Interest on U.S. Savings Bonds and Treas. obligations \$ [REDACTED] | | | | Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| RECIPIENT'S name [REDACTED] Street address (including apt. no.) [REDACTED] City, state, and ZIP code [REDACTED] Account number (see instructions) [REDACTED] | | 4 Federal income tax withheld \$ [REDACTED] | | 5 Investment expenses \$ [REDACTED] | | |
| | | 6 Foreign tax paid \$ [REDACTED] | | 7 Foreign country or U.S. possession [REDACTED] | | |
| | | 8 Tax-exempt interest \$ [REDACTED] | | 9 Specified private activity bond interest \$ [REDACTED] | | |
| | | 10 Tax-exempt bond CUSIP no. [REDACTED] | | 11 State | 12 State identification no. | |

Form **1099-INT** (keep for your records) Department of the Treasury - Internal Revenue Service

CORRECTED

| | | | | | |
|---|--|---|--|---|---|
| FILER'S name, street address, city, state, ZIP code, and telephone no. [REDACTED] | | FILER'S federal identification no. [REDACTED] | OMB No. 1545-2205 2012 Form 1099-K | Payment Card and Third Party Network Transactions Copy B For Payee This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported. | |
| | | PAYEE'S taxpayer identification no. [REDACTED] | | | |
| 1 Gross amount of payment card/ third party network transactions \$ [REDACTED] | | 2 Merchant category code [REDACTED] | | | |
| Check to indicate if FILER is a (an): Payment settlement entity (PSE) [REDACTED] Electronic Payment Facilitator (EPF)/Other third party [REDACTED] | | Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/> | 3 Number of purchase transactions (optional) [REDACTED] | | 4 |
| PAYEE'S name [REDACTED] Street address (including apt. no.) [REDACTED] City, state, and ZIP code [REDACTED] PSE'S name and telephone number [REDACTED] | | 5a January \$ [REDACTED] | 5b February \$ [REDACTED] | | |
| | | 5c March \$ [REDACTED] | 5d April \$ [REDACTED] | | |
| | | 5e May \$ [REDACTED] | 5f June \$ [REDACTED] | | |
| | | 5g July \$ [REDACTED] | 5h August \$ [REDACTED] | | |
| | | 5i September \$ [REDACTED] | 5j October \$ [REDACTED] | | |
| | | 5k November \$ [REDACTED] | 5l December \$ [REDACTED] | | |
| Account number (see instructions) [REDACTED] | | 6 | 7 | 8 | |

Form **1099-K**

(keep for your records)

IRS.gov/form1099k

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

| | | | | | |
|---|--|--|--|--|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. | | 1 Gross long-term care benefits paid \$ | | OMB No. 1545-1519 2012 Form 1099-LTC | |
| | | 2 Accelerated death benefits paid \$ | | | |
| PAYER'S federal identification number | POLICYHOLDER'S identification number | 3 Per diem Reimbursed amount | | INSURED'S social security no. | |
| POLICYHOLDER'S name Street address (including apt. no.) City, state, and ZIP code | | INSURED'S name Street address (including apt. no.) City, state, and ZIP code | | | |
| Account number (see instructions) | 4 Qualified contract <input type="checkbox"/> (optional) | 5 (optional) Chronically ill Terminally ill | | Date certified | |

Long-Term Care and Accelerated Death Benefits

**Copy B
For Policyholder**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.

Form **1099-LTC**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☐ VOID ☒ CORRECTED

| | | | | | |
|---|---|--|---|--|---------------------------------|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. [REDACTED] | | 1 Rents \$ [REDACTED] | OMB No. 1545-0115 2012 Form 1099-MISC | | Miscellaneous Income |
| | | 2 Royalties \$ [REDACTED] | | | |
| | | 3 Other income \$ [REDACTED] | 4 Federal income tax withheld \$ [REDACTED] | Copy 1 For State Tax Department | |
| PAYER'S federal identification number [REDACTED] | RECIPIENT'S identification number [REDACTED] | 5 Fishing boat proceeds \$ [REDACTED] | 6 Medical and health care payments \$ [REDACTED] | | |
| RECIPIENT'S name [REDACTED] Street address (including apt. no.) [REDACTED] City, state, and ZIP code [REDACTED] Account number (see instructions) [REDACTED] | | 7 Nonemployee compensation \$ [REDACTED] | 8 Substitute payments in lieu of dividends or interest \$ [REDACTED] | | |
| | | 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ▶ [REDACTED] | 10 Crop insurance proceeds \$ [REDACTED] | | |
| | | 11 [REDACTED] | 12 [REDACTED] | | |
| | | 13 Excess golden parachute payments \$ [REDACTED] | 14 Gross proceeds paid to an attorney \$ [REDACTED] | | |
| 15a Section 409A deferrals \$ [REDACTED] | 15b Section 409A income \$ [REDACTED] | 16 State tax withheld \$ [REDACTED] | 17 State/Payer's state no. | 18 State income \$ [REDACTED] | |

Form **1099-MISC**

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

| | | | | | |
|--|--|---|--|---|--------------------------------|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. [REDACTED] | | 1 Original issue discount for 2012* | | OMB No. 1545-0117 2012 Form 1099-OID | Original Issue Discount |
| | | \$ [REDACTED] | | | |
| PAYER'S federal identification number [REDACTED] | | 2 Other periodic interest | | 3 Early withdrawal penalty | 4 Federal income tax withheld |
| | | \$ [REDACTED] | | | |
| RECIPIENT'S identification number [REDACTED] | | 5 Description | | Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. | |
| RECIPIENT'S name [REDACTED] | | 6 Original issue discount on U.S. Treasury obligations* | | | |
| Street address (including apt. no.) [REDACTED] | | \$ [REDACTED] | | | |
| City, state, and ZIP code [REDACTED] | | 7 Investment expenses [REDACTED] | | | |
| Account number (see instructions) [REDACTED] | | 8 State | | 9 State identification no. | |
| | | | | 10 State tax withheld | |
| | | | | \$ [REDACTED] | |

Form **1099-OID** (keep for your records) Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

| | | | | |
|---|--|---|---|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. <div></div> | | 1 Patronage dividends \$ <div></div> | OMB No. 1545-0118 2012 Form 1099-PATR | |
| | | 2 Nonpatronage distributions \$ <div></div> | | |
| | | 3 Per-unit retain allocations \$ <div></div> | | |
| PAYER'S federal identification number <div></div> | RECIPIENT'S identification number <div></div> | 4 Federal income tax withheld \$ <div></div> | Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. | |
| RECIPIENT'S name <div></div> Street address (including apt. no.) <div></div> City, state, and ZIP code <div></div> | | 5 Redemption of nonqualified notices and retain allocations \$ <div></div> | | 6 Domestic production activities deduction \$ <div></div> |
| | | | | 7 Investment credit \$ <div></div> |
| | | 8 Work opportunity credit \$ <div></div> | | 9 Patron's AMT adjustment \$ <div></div> |
| Account number (see instructions) <div></div> | | 10 Other credits and deductions \$ <div></div> | | |

Form **1099-PATR**

(keep for your records)

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

| | | | |
|---|--|--|--|
| PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone no. | | 1 Gross distribution \$ | OMB No. 1545-1760 2012 Form 1099-Q |
| | | 2 Earnings \$ | |
| PAYER'S/TRUSTEE'S federal identification no. | RECIPIENT'S social security number | 3 Basis \$ | 4 Trustee-to-trustee transfer <input type="checkbox"/> |
| RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code Account number (see instructions) | | 5 Check one: • Qualified tuition program— Private or State • Coverdell ESA | 6 If this box is checked, the recipient is not the designated beneficiary <input type="checkbox"/> |
| | | If the fair market value (FMV) is shown below, see Pub. 970 , Tax Benefits for Education, for how to figure earnings. | |

**Payments From
Qualified
Education
Programs
(Under Sections
529 and 530)**

**Copy B
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-Q**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☐ VOID ☒ CORRECTED













| | | | | | | | |
|--|---|--|------------------------------|---|--|--|--|
| PAYER'S name, street address, city, state, and ZIP code [REDACTED] | | 1 Gross distribution \$ [REDACTED] | | OMB No. 1545-0119 2012 Form 1099-R | | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy 1 For State, City, or Local Tax Department | |
| | | 2a Taxable amount \$ [REDACTED] | | | | | |
| | | 2b Taxable amount not determined [REDACTED] | | Total distribution [REDACTED] | | | |
| PAYER'S federal identification number [REDACTED] | RECIPIENT'S identification number [REDACTED] | 3 Capital gain (included in box 2a) \$ [REDACTED] | | 4 Federal income tax withheld \$ [REDACTED] | | | |
| RECIPIENT'S name [REDACTED] Street address (including apt. no.) [REDACTED] City, state, and ZIP code [REDACTED] | | 5 Employee contributions /Designated Roth contributions or insurance premiums \$ [REDACTED] | | 6 Net unrealized appreciation in employer's securities \$ [REDACTED] | | | |
| | | 7 Distribution code(s) [REDACTED] | IRA/SEP/SIMPLE [REDACTED] | 8 Other \$ [REDACTED] % | | | |
| | | 9a Your percentage of total distribution % | | 9b Total employee contributions \$ [REDACTED] | | | |
| 10 Amount allocable to IRR within 5 years \$ [REDACTED] | | 11 1st year of desig. Roth contrib. [REDACTED] | | 12 State tax withheld \$ [REDACTED] | | 13 State/Payer's state no. | 14 State distribution \$ [REDACTED] |
| Account number (see instructions) [REDACTED] | | 15 Local tax withheld \$ [REDACTED] | | 16 Name of locality [REDACTED] | | 17 Local distribution \$ [REDACTED] | |

Form **1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

 CORRECTED (if checked)

| | | | |
|---|---|--|--|
| FILER'S name, street address, city, state, ZIP code, and telephone no.  | | 1 Date of closing  | OMB No. 1545-0997 2012 Form 1099-S |
| | | 2 Gross proceeds \$  | |
| FILER'S federal identification number  | TRANSFEROR'S identification number  | 3 Address or legal description  | |
| TRANSFEROR'S name  | | | |
| Street address (including apt. no.)  | | 4 Transferor received or will receive property or services as part of the consideration (if checked) . . . ►  | |
| City, state, and ZIP code  | | | |
| Account or escrow number (see instructions)  | | 5 Buyer's part of real estate tax \$  | |

Proceeds From Real Estate Transactions

**Copy B
For Transferor**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.

Form **1099-S**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

| | | | | |
|--|---|--|---|---|
| TRUSTEE'S/PAYER'S name, street address, city, state, and ZIP code [REDACTED] | | OMB No. 1545-1517 2012 Form 1099-SA | | Distributions From an HSA, Archer MSA, or Medicare Advantage MSA Copy B For Recipient This information is being furnished to the Internal Revenue Service. |
| PAYER'S federal identification number [REDACTED] | RECIPIENT'S identification number [REDACTED] | 1 Gross distribution \$ [REDACTED] | 2 Earnings on excess cont. \$ [REDACTED] | |
| RECIPIENT'S name [REDACTED] | | 3 Distribution code [REDACTED] | 4 FMV on date of death \$ [REDACTED] | |
| Street address (including apt. no.) [REDACTED] City, state, and ZIP code [REDACTED] | | 5 HSA [REDACTED] Archer MSA [REDACTED] MA MSA [REDACTED] | | |
| Account number (see instructions) [REDACTED] | | | | |

Form **1099-SA** (keep for your records) Department of the Treasury - Internal Revenue Service

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2012

• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
• SEE THE REVERSE FOR MORE INFORMATION.

| | | |
|---|---|---|
| Box 1. Name [REDACTED] | | Box 2. Beneficiary's Social Security Number [REDACTED] |
| Box 3. Benefits Paid in 2012 [REDACTED] | Box 4. Benefits Repaid to SSA in 2012 [REDACTED] | Box 5. Net Benefits for 2012 (Box 3 minus Box 4) |
| DESCRIPTION OF AMOUNT IN BOX 3 Workman's Comp Offset [REDACTED] Retire/disable indicator [REDACTED] SSA/RRB indicator [REDACTED] | | DESCRIPTION OF AMOUNT IN BOX 4 [REDACTED] |
| | | Box 6. Voluntary Federal Income Tax Withheld [REDACTED] |
| | | Box 7. Address [REDACTED] |
| | | Box 8. Claim Number (Use this number if you need to contact SSA.) |

Form SSA-1099-SM (1-2013)

DO NOT RETURN THIS FORM TO SSA OR IRS

CORRECTED (if checked)

| | | | | | | | |
|--|--|---|---|--|-------------------------------------|--|--|
| TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code | | 1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ | | OMB No. 1545-0747 2012 Form 5498 | IRA Contribution Information | | |
| | | 2 Rollover contributions \$ | | | | | |
| | | 3 Roth IRA conversion amount \$ | | 4 Recharacterized contributions \$ | | Copy B | |
| TRUSTEE'S or ISSUER'S federal identification no. \$ | PARTICIPANT'S social security number \$ | 5 Fair market value of account \$ | 6 Life insurance cost included in box 1 \$ | | For Participant | | |
| PARTICIPANT'S name Street address (including apt. no.) City, state, and ZIP code | | 7 IRA SEP SIMPLE Roth IRA | | This information is being furnished to the Internal Revenue Service. | | | |
| | | 8 SEP contributions \$ | | | | 9 SIMPLE contributions \$ | |
| | | 10 Roth IRA contributions \$ | | | | 11 If checked, required minimum distribution for 2013 <input type="checkbox"/> | |
| | | 12a RMD date | | | | 12b RMD amount \$ | |
| | | 13a Postponed contribution \$ | | | | 13b Year 13c Code | |
| | | 14a Repayments \$ | | | | 14b Code | |
| Account number (see instructions) \$ | | | | | | | |

Form **5498**

(keep for your records)

www.irs.gov/form5498

Department of the Treasury - Internal Revenue Service

CORRECTED

| | | | | |
|---|--|---|--|---|
| TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code [REDACTED] | | 1 Coverdell ESA contributions | OMB No. 1545-1815 2012 Form 5498-ESA | Coverdell ESA Contribution Information |
| | | 2 Rollover contributions | | |
| TRUSTEE'S/ISSUER'S federal identification no. [REDACTED] | | BENEFICIARY'S social security number [REDACTED] | | |
| BENEFICIARY'S name [REDACTED] | | | | |
| Street address (including apt. no.) [REDACTED] | | | | |
| City, state, and ZIP code [REDACTED] | | | | |
| Account number (see instructions) [REDACTED] | | | | |
| Form 5498-ESA | | (keep for your records) | | Department of the Treasury - Internal Revenue Service |

Copy B
For Beneficiary
The information in boxes 1 and 2 is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

| | | | | | |
|---|--------------------------------------|---|--|---|--|
| TRUSTEE'S name, street address, city, state, and ZIP code | | 1 Employee or self-employed person's Archer MSA contributions made in 2012 and 2013 for 2012 \$ | | OMB No. 1545-1518 2012 Form 5498-SA | HSA, Archer MSA, or Medicare Advantage MSA Information Copy B For Participant The information in boxes 1 through 6 is being furnished to the Internal Revenue Service. |
| | | 2 Total contributions made in 2012 \$ | | | |
| TRUSTEE'S federal identification number | PARTICIPANT'S social security number | 3 Total HSA or Archer MSA contributions made in 2013 for 2012 \$ | | | |
| PARTICIPANT'S name | | 4 Rollover contributions \$ | 5 Fair market value of HSA, Archer MSA, or MA MSA \$ | | |
| Street address (including apt. no.) | | | | | |
| City, state, and ZIP code | | 6 HSA Archer MSA MA MSA | | | |
| Account number (see instructions) | | | | | |

Form **5498-SA** (keep for your records) Department of the Treasury - Internal Revenue Service

**Schedule K-1
(Form 1041)**

Department of the Treasury
Internal Revenue Service

2012

For calendar year 2012,
or tax year beginning _____, 2012,
and ending _____, 20 _____

**Beneficiary's Share of Income, Deductions,
Credits, etc.**

► See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

B Estate's or trust's name

C Fiduciary's name, address, city, state, and ZIP code

D ☐ Check if Form 1041-T was filed and enter the date it was filed

E ☐ Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

G Beneficiary's name, address, city, state, and ZIP code

H ☐ Domestic beneficiary ☐ Foreign beneficiary

☐ Final K-1

☒ Amended K-1

OMB No. 1545-0092

661112

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

| | | | |
|-----------|--|-----------|------------------------------------|
| 1 | Interest income | 11 | Final year deductions |
| 2a | Ordinary dividends | | |
| 2b | Qualified dividends | | |
| 3 | Net short-term capital gain | | |
| 4a | Net long-term capital gain | | |
| 4b | 28% rate gain | 12 | Alternative minimum tax adjustment |
| 4c | Unrecaptured section 1250 gain | | |
| 5 | Other portfolio and nonbusiness income | | |
| 6 | Ordinary business income | | |
| 7 | Net rental real estate income | 13 | Credits and credit recapture |
| 8 | Other rental income | | |
| 9 | Directly apportioned deductions | | |
| | | 14 | Other information |
| 10 | Estate tax deduction | | |

*See attached statement for additional information.

Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

Schedule K-1
(Form 1065)

Department of the Treasury
Internal Revenue Service

2012

For calendar year 2012, or tax
year beginning _____, 2012
ending _____, 20 _____

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

► See back of form and separate instructions.

| Part I Information About the Partnership | | | | | | | | | | | | | |
|--|--|--------|-----------|--------|--------|---|---|------|---|---|---------|---|---|
| A | Partnership's employer identification number [REDACTED] | | | | | | | | | | | | |
| B | Partnership's name, address, city, state, and ZIP code [REDACTED] | | | | | | | | | | | | |
| C | IRS Center where partnership filed return | | | | | | | | | | | | |
| D | <input type="checkbox"/> Check if this is a publicly traded partnership (PTP) | | | | | | | | | | | | |
| Part II Information About the Partner | | | | | | | | | | | | | |
| E | Partner's identifying number [REDACTED] | | | | | | | | | | | | |
| F | Partner's name, address, city, state, and ZIP code [REDACTED] | | | | | | | | | | | | |
| G | <input type="checkbox"/> General partner or LLC member-manager <input type="checkbox"/> Limited partner or other LLC member | | | | | | | | | | | | |
| H | <input type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner | | | | | | | | | | | | |
| I1 | What type of entity is this partner? (see instructions) [REDACTED] | | | | | | | | | | | | |
| I2 | If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here (see instructions) <input type="checkbox"/> | | | | | | | | | | | | |
| J | Partner's share of profit, loss, and capital (see instructions): <table border="1"><thead><tr><th></th><th>Beginning</th><th>Ending</th></tr></thead><tbody><tr><td>Profit</td><td>%</td><td>%</td></tr><tr><td>Loss</td><td>%</td><td>%</td></tr><tr><td>Capital</td><td>%</td><td>%</td></tr></tbody></table> | | Beginning | Ending | Profit | % | % | Loss | % | % | Capital | % | % |
| | Beginning | Ending | | | | | | | | | | | |
| Profit | % | % | | | | | | | | | | | |
| Loss | % | % | | | | | | | | | | | |
| Capital | % | % | | | | | | | | | | | |
| K | Partner's share of liabilities at year end: Nonrecourse \$ _____ Qualified nonrecourse financing . . . \$ _____ Recourse \$ _____ | | | | | | | | | | | | |
| L | Partner's capital account analysis: Beginning capital account \$ _____ Capital contributed during the year \$ _____ Current year increase (decrease) . . \$ _____ Withdrawals & distributions . . . \$ (_____) Ending capital account \$ _____ <input type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Section 704(b) book <input type="checkbox"/> Other (explain) _____ | | | | | | | | | | | | |
| M | Did the partner contribute property with a built-in gain or loss? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach statement (see instructions) | | | | | | | | | | | | |

☐ Final K-1

☒ Amended K-1

651112
OMB No. 1545-0099

| Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items | | | |
|---|--------------------------------------|----|--|
| 1 | Ordinary business income (loss) | 15 | Credits |
| 2 | Net rental real estate income (loss) | | |
| 3 | Other net rental income (loss) | 16 | Foreign transactions |
| 4 | Guaranteed payments | | |
| 5 | Interest income | | |
| 6a | Ordinary dividends | | |
| 6b | Qualified dividends | | |
| 7 | Royalties | | |
| 8 | Net short-term capital gain (loss) | | |
| 9a | Net long-term capital gain (loss) | 17 | Alternative minimum tax (AMT) items |
| 9b | Collectibles (28%) gain (loss) | | |
| 9c | Unrecaptured section 1250 gain | | |
| 10 | Net section 1231 gain (loss) | 18 | Tax-exempt income and nondeductible expenses |
| 11 | Other income (loss) | | |
| | | | |
| | | | |
| | | 19 | Distributions |
| 12 | Section 179 deduction | | |
| 13 | Other deductions | 20 | Other information |
| | | | |
| 14 | Self-employment earnings (loss) | | |
| | | | |
| *See attached statement for additional information. | | | |
| For IRS Use Only | | | |
| | | | |

Changes to Special Studies Branch Programs

Estate and Gift Tax Studies

Form 706, Estate Study

For Tax Year 2012, a new section has been added to the form: Part 6—“Portability of Deceased Spouse Unused Exemption (DSUE).” SOI is editing several new fields from this section.

Form 706-NA, Nonresident Alien Estate Tax Study

There are no changes to the SOI study for Tax Year 2012.

Form 709, Gift Study

There are no changes to the SOI study for Tax Year 2012.

Tax-Exempt Organizations Programs

Form 990, 990-EZ, Exempt Organization Study

For Tax Year 2012, there are several changes to Form 990:

- Four new lines have been added to Part XI
- Part XI “(Reconciliation of Net Assets)” has been eliminated
- Two new lines (8a and 8b) have been added to Part V—Section B
- One new line (1f) has been added to Part V
- Nearly all fields from Schedule K will be edited

For Form 990-EZ, there are no changes to the SOI study for Tax Year 2012.

Form 990-PF, Private Foundation Study

There are no changes to the SOI study for Tax Year 2012.

Form 990-T, Exempt Organization Business Income Tax Return Study

There are no changes to the SOI study for Tax Year 2012.

Form 4720, Excise Tax Study

For Tax Year 2012, a new section has been added to the form: Schedule M—“Tax on Failure to Meet the Community Health Needs Assessment.” SOI is editing several new fields from this schedule.

Tax-Exempt Bonds Programs

Form 8038, Tax-Exempt Private Activity Bond Study

There are no changes to the SOI study for Tax Year 2012.

Form 8038-G, Tax-Exempt Governmental Obligations Study

There are no changes to the SOI study for Tax Year 2012.

Changes to Special Studies Branch Programs

Tax-Exempt Bonds Programs—continued

Form 8038-CP, Return for Credit Payments to Issuers of Qualified Bonds

There are no changes to the SOI study for Tax Year 2012.

Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate

There are no changes to the SOI study for Tax Year 2012.

International Special Studies Programs

Form 1118, Foreign Tax Credit, Corporations

- New line on Schedule B, Part II, line 1b, foreign taxes suspended per Sect. 909
- New Schedule G, Part II, Other Information
- Revised Schedule I, Part II, Reduction Under Section 907
- New Schedule I, Part III, Foreign Oil and Gas Taxes Available For Use in Current Year

Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations

Reference ID number (Page 1, Line 1b(2)) will be picked up. Three additional questions on Schedule G (Lines 6, 7, and 8) will be picked up. Platform contribution transaction payments received (Schedule M, Line 4, Columns (b) through (f)) and Platform contribution transaction payments paid (Schedule M, Line 16, Columns (b) through (f)) will be picked up.

Form 8832, Entity Classification Election

A new field “Relief for a late change of entity classification election sought under Revenue Procedure 2010-32” was added in the “Check if” section on Page 1 of the form.

Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities

The foreign disregarded entity’s Reference ID number (Page 1, Line 1b(2)) will be picked up. The Tax Owner’s Reference ID number (Page 1, Line 3c(2)) will be picked up. All three new parts of the question Schedule G, Line 5 (5a, 5b, and 5c) will be picked up as well as the three new questions (Schedule G, Lines 6, 7, 8).

Form 8865, Controlled Foreign Partnerships

New reference field added to page 1, line F2(b). This is a taxpayer created alphanumeric code for the foreign partnership. Two new fields on Schedule L, line 7a, Loans to partners and line 19a, Loans from partners.

**United States Estate (and Generation-Skipping Transfer)
Tax Return**

OMB No. 1545-0015

► **Estate of a citizen or resident of the United States (see instructions). To be filed for decedents dying after December 31, 2011, and before January 1, 2013.**► **Information about Form 706 and its separate instructions is at www.irs.gov/form706.**

| | | | | |
|---|---|---|------------------------|---|
| Part 1—Decedent and Executor | 1a Decedent's first name and middle initial (and maiden name, if any) | 1b Decedent's last name | | 2 Decedent's social security no. |
| | 3a County, state, and ZIP or foreign country and postal code, of legal residence (domicile) at time of death | 3b Year domicile established | 4 Date of birth | 5 Date of death |
| | 6a Name of executor (see instructions) | 6b Executor's address (number and street including apartment or suite no.; city, town, or post office; state; country; and ZIP or postal code) and phone no. | | |
| | 6c Executor's social security number (see instructions) | | | |
| | 6d If there are multiple executors, check here <input type="checkbox"/> and attach a list showing the names, addresses, telephone numbers, and SSNs of the additional executors. | | | |
| | 7a Name and location of court where will was probated or estate administered | | | 7b Case number |
| 8 If decedent died testate, check here <input type="checkbox"/> and attach a certified copy of the will. | | 9 If you extended the time to file this Form 706, check here <input type="checkbox"/> | | |
| 10 If Schedule R-1 is attached, check here <input type="checkbox"/> | | 11 If you are estimating the value of assets included in the gross estate on line 1 pursuant to the special rule of Reg. section 20.2010-2T(a)(7)(ii), check here <input type="checkbox"/> | | |

| | | | |
|---|--|-----------|--|
| Part 2—Tax Computation | 1 Total gross estate less exclusion (from Part 5—Recapitulation, item 13) | 1 | |
| | 2 Tentative total allowable deductions (from Part 5—Recapitulation, item 24) | 2 | |
| | 3a Tentative taxable estate (subtract line 2 from line 1) | 3a | |
| | b State death tax deduction | 3b | |
| | c Taxable estate (subtract line 3b from line 3a) | 3c | |
| | 4 Adjusted taxable gifts (see instructions) | 4 | |
| | 5 Add lines 3c and 4 | 5 | |
| | 6 Tentative tax on the amount on line 5 from Table A in the instructions | 6 | |
| | 7 Total gift tax paid or payable (see instructions) | 7 | |
| | 8 Gross estate tax (subtract line 7 from line 6) | 8 | |
| | 9a Basic exclusion amount | 9a | |
| | 9b Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s), if any (from Section D, Part 6—Portability of Deceased Spousal Unused Exclusion) | 9b | |
| | 9c Applicable exclusion amount (add lines 9a and 9b) | 9c | |
| | 9d Applicable credit amount (tentative tax on the amount in 9c from Table A in the instructions) | 9d | |
| | 10 Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.) | 10 | |
| | 11 Allowable applicable credit amount (subtract line 10 from line 9d) | 11 | |
| | 12 Subtract line 11 from line 8 (but do not enter less than zero) | 12 | |
| | 13 Credit for foreign death taxes (from Schedule P). (Attach Form(s) 706-CE.) | 13 | |
| | 14 Credit for tax on prior transfers (from Schedule Q) | 14 | |
| | 15 Total credits (add lines 13 and 14) | 15 | |
| 16 Net estate tax (subtract line 15 from line 12) | 16 | | |
| 17 Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10) | 17 | | |
| 18 Total transfer taxes (add lines 16 and 17) | 18 | | |
| 19 Prior payments (explain in an attached statement) | 19 | | |
| 20 Balance due (or overpayment) (subtract line 19 from line 18) | 20 | | |

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

| | | | | | |
|-------------------------------|----------------------------|----------------------|------|---|------|
| Sign Here | Signature of executor | | Date | | |
| | Signature of executor | | Date | | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | Firm's name ► | Firm's EIN ► | | | |
| | Firm's address ► | Phone no. | | | |

Decedent's social security number

Estate of:**Part 3—Elections by the Executor**

Note. For information on electing portability of the decedent's DSUE amount, including how to opt out of the election, see Part 6—Portability of Deceased Spousal Unused Exclusion.

Note. Some of the following elections may require the posting of bonds or liens.

Please check "Yes" or "No" box for each question (see instructions).

| | | Yes | No |
|--|---|-------------------------------------|--------------------------|
| 1 Do you elect alternate valuation? | 1 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2 Do you elect special-use valuation? If "Yes," you must complete and attach Schedule A-1 | 2 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3 Do you elect to pay the taxes in installments as described in section 6166? If "Yes," you must attach the additional information described in the instructions. Note. By electing section 6166 installment payments, you may be required to provide security for estate tax deferred under section 6166 and interest in the form of a surety bond or a section 6324A lien. | 3 | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 Do you elect to postpone the part of the taxes due to a reversionary or remainder interest as described in section 6163? | 4 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Part 4—General Information

Note. Please attach the necessary supplemental documents. **You must attach the death certificate.** (See instructions)

Authorization to receive confidential tax information under Reg. section 601.504(b)(2)(i); to act as the estate's representative before the IRS; and to make written or oral presentations on behalf of the estate:

| | | |
|--|-------|--|
| Name of representative (print or type) | State | Address (number, street, and room or suite no., city, state, and ZIP code) |
|--|-------|--|

I declare that I am the ☐ attorney/ ☐ certified public accountant/ ☐ enrolled agent (check the applicable box) for the executor. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above.

| | | | |
|-----------|------------|------|------------------|
| Signature | CAF number | Date | Telephone number |
|-----------|------------|------|------------------|

1 Death certificate number and issuing authority (attach a copy of the death certificate to this return).

2 Decedent's business or occupation. If retired, check here ☒ and state decedent's former business or occupation. ☒

3a Marital status of the decedent at time of death:

☒ Married ☒ Widow/widower ☒ Single ☒ Legally separated ☒ Divorced

3b For all prior marriages, list the name and SSN of the former spouse, the date the marriage ended, and whether the marriage ended by annulment, divorce, or death. Attach additional statements of the same size if necessary.

☒

4a Surviving spouse's name

4b Social security number

4c Amount received (see instructions)

5 Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O) (see instructions).

| Name of individual, trust, or estate receiving \$5,000 or more | Identifying number | Relationship to decedent | Amount (see instructions) |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | |
| | | | |
| | | | |

All unascertainable beneficiaries and those who receive less than \$5,000 ☒

Total

If you answer "Yes" to any of the following questions, you must attach additional information as described.

| | Yes | No |
|---|-------------------------------------|--------------------------|
| 6 Is the estate filing a protective claim for refund? If "Yes," complete and attach two copies of Schedule PC for each claim. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 7 Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate)? (see instructions) | <input type="checkbox"/> | <input type="checkbox"/> |
| 8a Have federal gift tax returns ever been filed? If "Yes," attach copies of the returns, if available, and furnish the following information: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b Period(s) covered | | |
| c Internal Revenue office(s) where filed | | |
| 9a Was there any insurance on the decedent's life that is not included on the return as part of the gross estate? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b Did the decedent own any insurance on the life of another that is not included in the gross estate? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Decedent's social security number

Estate of:**Part 4—General Information** *(continued)***If you answer "Yes" to any of the following questions, you must attach additional information as described.**

| | Yes | No |
|---|--------------------------|--------------------------|
| 10 Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? If "Yes," you must complete and attach Schedule E | <input type="checkbox"/> | <input type="checkbox"/> |
| 11a Did the decedent, at the time of death, own any interest in a partnership (for example, a family limited partnership), an unincorporated business, or a limited liability company; or own any stock in an inactive or closely held corporation? | <input type="checkbox"/> | <input type="checkbox"/> |
| b If "Yes," was the value of any interest owned (from above) discounted on this estate tax return? If "Yes," see the instructions on reporting the total accumulated or effective discounts taken on Schedule F or G | <input type="checkbox"/> | <input type="checkbox"/> |
| 12 Did the decedent make any transfer described in sections 2035, 2036, 2037, or 2038? (see instructions) If "Yes," you must complete and attach Schedule G | <input type="checkbox"/> | <input type="checkbox"/> |
| 13a Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime? | <input type="checkbox"/> | <input type="checkbox"/> |
| b Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship? | <input type="checkbox"/> | <input type="checkbox"/> |
| c Was the decedent receiving income from a trust created after October 22, 1986, by a parent or grandparent? If "Yes," was there a GST taxable termination (under section 2612) on the death of the decedent? | <input type="checkbox"/> | <input type="checkbox"/> |
| d If there was a GST taxable termination (under section 2612), attach a statement to explain. Provide a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee(s). | <input type="checkbox"/> | <input type="checkbox"/> |
| e Did the decedent at any time during his or her lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in lines 13a or 13b? If "Yes," provide the EIN for this transferred/sold item. ▶ | <input type="checkbox"/> | <input type="checkbox"/> |
| 14 Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H | <input type="checkbox"/> | <input type="checkbox"/> |
| 15 Did the decedent have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? | <input type="checkbox"/> | <input type="checkbox"/> |
| 16 Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I or a private annuity? If "Yes," you must complete and attach Schedule I | <input type="checkbox"/> | <input type="checkbox"/> |
| 17 Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a predeceased spouse under section 2056(b)(7) and which is not reported on this return? If "Yes," attach an explanation | <input type="checkbox"/> | <input type="checkbox"/> |

Part 5—Recapitulation. Note. If estimating the value of one or more assets pursuant to the special rule of Reg. section 20.2010-2T(a)(7)(ii), enter on both lines 10 and 23 the amount noted in the instructions for the corresponding range of values. (See instructions for details.)

| Item no. | Gross estate | Alternate value | Value at date of death |
|-----------|---|--------------------------|--------------------------|
| 1 | Schedule A—Real Estate | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 | Schedule B—Stocks and Bonds | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 | Schedule C—Mortgages, Notes, and Cash | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 | Schedule D—Insurance on the Decedent's Life (attach Form(s) 712) | <input type="checkbox"/> | <input type="checkbox"/> |
| 5 | Schedule E—Jointly Owned Property (attach Form(s) 712 for life insurance) | <input type="checkbox"/> | <input type="checkbox"/> |
| 6 | Schedule F—Other Miscellaneous Property (attach Form(s) 712 for life insurance) | <input type="checkbox"/> | <input type="checkbox"/> |
| 7 | Schedule G—Transfers During Decedent's Life (att. Form(s) 712 for life insurance) | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 | Schedule H—Powers of Appointment | <input type="checkbox"/> | <input type="checkbox"/> |
| 9 | Schedule I—Annuities | <input type="checkbox"/> | <input type="checkbox"/> |
| 10 | Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii) | <input type="checkbox"/> | <input type="checkbox"/> |
| 11 | Total gross estate (add items 1 through 10) | <input type="checkbox"/> | <input type="checkbox"/> |
| 12 | Schedule U—Qualified Conservation Easement Exclusion | <input type="checkbox"/> | <input type="checkbox"/> |
| 13 | Total gross estate less exclusion (subtract item 12 from item 11). Enter here and on line 1 of Part 2—Tax Computation | <input type="checkbox"/> | <input type="checkbox"/> |

| Item no. | Deductions | Amount |
|-----------|---|--------------------------|
| 14 | Schedule J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims | <input type="checkbox"/> |
| 15 | Schedule K—Debts of the Decedent | <input type="checkbox"/> |
| 16 | Schedule K—Mortgages and Liens | <input type="checkbox"/> |
| 17 | Total of items 14 through 16 | <input type="checkbox"/> |
| 18 | Allowable amount of deductions from item 17 (see the instructions for item 18 of the Recapitulation) | <input type="checkbox"/> |
| 19 | Schedule L—Net Losses During Administration | <input type="checkbox"/> |
| 20 | Schedule L—Expenses Incurred in Administering Property Not Subject to Claims | <input type="checkbox"/> |
| 21 | Schedule M—Bequests, etc., to Surviving Spouse | <input type="checkbox"/> |
| 22 | Schedule O—Charitable, Public, and Similar Gifts and Bequests | <input type="checkbox"/> |
| 23 | Estimated value of deductible assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii) | <input type="checkbox"/> |
| 24 | Tentative total allowable deductions (add items 18 through 23). Enter here and on line 2 of the Tax Computation | <input type="checkbox"/> |

Part 6—Portability of Deceased Spousal Unused Exclusion (DSUE)

A decedent with a surviving spouse elects portability of the deceased spousal unused exclusion (DSUE) amount, if any, by completing and timely-filing this return. No further action is required to elect portability of the DSUE amount to allow the surviving spouse to use the decedent's DSUE amount.

The estate of a decedent with a surviving spouse may opt out of electing portability of the DSUE amount. Check here and do not complete Sections B and C of Part 6 only if the estate opts **NOT** to elect portability of the DSUE amount.

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

Are any assets of the estate being transferred to a qualified domestic trust (QDOT)? Yes No
☐ ☐

If "Yes," the DSUE amount portable to a surviving spouse (calculated in Section C, below) is preliminary and shall be redetermined at the time of the final distribution or other taxable event imposing estate tax under section 2056A. See instructions for more details.

Complete the following calculation to determine the DSUE amount that can be transferred to the surviving spouse.

- | | | | | |
|---|--|---|--|--|
| 1 | Enter amount from line 9c, Part 2—Tax Computation | 1 | | |
| 2 | Enter amount from line 7, Part 2—Tax Computation | 2 | | |
| 3 | Divide amount on line 2 by 35% (0.35). (do not enter less than zero) | 3 | | |
| 4 | Add lines 1 and 3 | 4 | | |
| 5 | Enter the amount from line 5, Part 2—Tax Computation | 5 | | |
| 6 | Subtract line 5 from line 4 (do not enter less than zero) | 6 | | |
| 7 | DSUE amount portable to the surviving spouse (Enter the lesser of line 6 or line 9a, Part 2—Tax Computation) | 7 | | |

Provide the following information to determine the DSUE amount received from deceased spouses.

| Provide the following information to determine the DSUE amount received from deceased spouse: | | | | | | | |
|---|---|---------------------------------------|----|---|---|--|---|
| A Name of Deceased Spouse (dates of death after December 31, 2010, only) | B Date of Death (enter as mm/dd/yy) | C Portability Election Made? | | D If "Yes," DSUE Amount Received from Spouse | E DSUE Amount Applied by Decedent to Lifetime Gifts | F Year of Form 709 Reporting Use of DSUE Amount Listed in col E | G Remaining DSUE Amount, if any (subtract col. E from col. D) |
| | | Yes | No | | | | |
| Part 1 — DSUE RECEIVED FROM LAST DECEASED SPOUSE | | | | | | | |
| | | | | | | | |
| Part 2 — DSUE RECEIVED FROM OTHER PREDECEASED SPOUSE(S) AND USED BY DECEDENT | | | | | | | |
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| | | | | | | | |
| Total (for all DSUE amounts from predeceased spouse(s) applied) | | | | | | | |

Add the amount from Part 1, column D and the total from Part 2, column E. Enter the result on line 9b, Part 2—Tax Computation

Decedent's social security number

Estate of:

SCHEDULE A—Real Estate

- For jointly owned property that must be disclosed on Schedule E, see instructions.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under sections 2035, 2036, 2037, or 2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under section 2041 should be shown on Schedule H.
- If you elect section 2032A valuation, you must complete Schedule A and Schedule A-1.

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

| Item number | Description | Alternate valuation date | Alternate value | Value at date of death |
|--|-------------|--------------------------|-----------------|------------------------|
| 1 | | | | |
| Total from continuation schedules or additional statements attached to this schedule . . . | | | | |
| TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 1.) | | | | |

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE A-1 — Section 2032A Valuation**Part 1. Type of election** (Before making an election, see the checklist in the instructions):

- ☐ **Protective election (Regulations section 20.2032A-8(b)).** Complete Part 2, line 1, and column A of lines 3 and 4. (see instructions)
- ☐ **Regular election.** Complete all of Part 2 (including line 11, if applicable) and Part 3. (see instructions)

Before completing Schedule A-1, see the instructions for the information and documents that must be included to make a valid election.

The election is not valid unless the agreement (that is, *Part 3. Agreement to Special Valuation Under Section 2032A*):

- Is signed by each qualified heir with an interest in the specially valued property and
- Is attached to this return when it is filed.

Part 2. Notice of election (Regulations section 20.2032A-8(a)(3))

Note. All real property entered on lines 2 and 3 must also be entered on Schedules A, E, F, G, or H, as applicable.

- 1** Qualified use—check one ☐ Farm used for farming, or
☐ Trade or business other than farming
- 2** Real property used in a qualified use, passing to qualified heirs, and to be specially valued on this Form 706.

| A Schedule and item number from Form 706 | B Full value (without section 2032A(b)(3)(B) adjustment) | C Adjusted value (with section 2032A (b)(3)(B) adjustment) | D Value based on qualified use (without section 2032A(b)(3)(B) adjustment) |
|---|--|---|--|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Totals | | | |

Attach a legal description of all property listed on line 2.

Attach copies of appraisals showing the column B values for all property listed on line 2.

- 3** Real property used in a qualified use, passing to qualified heirs, but not specially valued on this Form 706.

| A Schedule and item number from Form 706 | B Full value (without section 2032A(b)(3)(B) adjustment) | C Adjusted value (with section 2032A (b)(3)(B) adjustment) | D Value based on qualified use (without section 2032A(b)(3)(B) adjustment) |
|---|--|---|--|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Totals | | | |

If you checked "Regular election," you must attach copies of appraisals showing the column B values for all property listed on line 3.

(continued on next page)

4 Personal property used in a qualified use and passing to qualified heirs.

| A Schedule and item number from Form 706 | B Adjusted value (with section 2032A (b)(3)(B) adjustment) | A (continued) Schedule and item number from Form 706 | B (continued) Adjusted value (with section 2032A (b)(3)(B) adjustment) |
|---|---|---|---|
| | | "Subtotal" from Col. B, below left | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Subtotal | | Total adjusted value | |

5 Enter the value of the total gross estate as adjusted under section 2032A(b)(3)(A). ►**6** Attach a description of the method used to determine the special value based on qualified use.**7** Did the decedent and/or a member of his or her family own all property listed on line 2 for at least 5 of the 8 years immediately preceding the date of the decedent's death? ☐ Yes ☐ No**8** Were there any periods during the 8-year period preceding the date of the decedent's death during which the decedent or a member of his or her family:

- a** Did not own the property listed on line 2?
- b** Did not use the property listed on line 2 in a qualified use?
- c** Did not materially participate in the operation of the farm or other business within the meaning of section 2032A(e)(6)?

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

If you answered "Yes" to any of the above, attach a statement listing the periods. If applicable, describe whether the exceptions of sections 2032A(b)(4) or (5) are met.

9 Attach affidavits describing the activities constituting material participation and the identity and relationship to the decedent of the material participants.**10** Persons holding interests. Enter the requested information for each party who received any interest in the specially valued property. (Each of the qualified heirs receiving an interest in the property must sign the agreement, to be found on Part 3 of this Schedule A-1, and the agreement must be filed with this return.)

| | Name | Address |
|----------|------|---------|
| A | | |
| B | | |
| C | | |
| D | | |
| E | | |
| F | | |
| G | | |
| H | | |

| | Identifying number | Relationship to decedent | Fair market value | Special-use value |
|----------|--------------------|--------------------------|-------------------|-------------------|
| A | | | | |
| B | | | | |
| C | | | | |
| D | | | | |
| E | | | | |
| F | | | | |
| G | | | | |
| H | | | | |

You must attach a computation of the GST tax savings attributable to direct skips for each person listed above who is a skip person. (see instructions)

11 **Woodlands election.** Check here ☐ if you wish to make a Woodlands election as described in section 2032A(e)(13). Enter the schedule and item numbers from Form 706 of the property for which you are making this election ►

Attach a statement explaining why you are entitled to make this election. The IRS may issue regulations that require more information to substantiate this election. You will be notified by the IRS if you must supply further information.

Part 3. Agreement to Special Valuation Under Section 2032A**Decedent's social security number****Estate of:**

There cannot be a valid election unless:

- The agreement is executed by each one of the qualified heirs and
- The agreement is included with the estate tax return when the estate tax return is filed.

We (list all qualified heirs)

_____ ,
 being all the qualified heirs and (list all other persons having an interest in the property required to sign this agreement)

_____ ,
 being all other parties having interests in the property which is qualified real property and which is valued under section 2032A of the Internal Revenue Code, do hereby approve of the election made by _____ ,
 Executor/Administrator of the estate of _____ ,

pursuant to section 2032A to value said property on the basis of the qualified use to which the property is devoted and do hereby enter into this agreement pursuant to section 2032A(d).

The undersigned agree and consent to the application of subsection (c) of section 2032A with respect to all the property described on Form 706, Schedule A-1, Part 2, line 2, attached to this agreement. More specifically, the undersigned heirs expressly agree and consent to personal liability under subsection (c) of 2032A for the additional estate and GST taxes imposed by that subsection with respect to their respective interests in the above-described property in the event of certain early dispositions of the property or early cessation of the qualified use of the property. It is understood that if a qualified heir disposes of any interest in qualified real property to any member of his or her family, such member may thereafter be treated as the qualified heir with respect to such interest upon filing a Form 706-A, United States Additional Estate Tax Return, and a new agreement.

The undersigned interested parties who are not qualified heirs consent to the collection of any additional estate and GST taxes imposed under section 2032A(c) from the specially valued property.

If there is a disposition of any interest which passes, or has passed to him or her, or if there is a cessation of the qualified use of any specially valued property which passes or passed to him or her, each of the undersigned heirs agrees to file a Form 706-A, and pay any additional estate and GST taxes due within 6 months of the disposition or cessation.

It is understood by all interested parties that this agreement is a condition precedent to the election of special-use valuation under section 2032A and must be executed by every interested party even though that person may not have received the estate (or GST) tax benefits or be in possession of such property.

Each of the undersigned understands that by making this election, a lien will be created and recorded pursuant to section 6324B of the Code on the property referred to in this agreement for the adjusted tax differences with respect to the estate as defined in section 2032A(c)(2)(C).

As the interested parties, the undersigned designate the following individual as their agent for all dealings with the Internal Revenue Service concerning the continued qualification of the specially valued property under section 2032A and on all issues regarding the special lien under section 6324B. The agent is authorized to act for the parties with respect to all dealings with the Internal Revenue Service on matters affecting the qualified real property described earlier. This includes the authorization:

- To receive confidential information on all matters relating to continued qualification under section 2032A of the specially valued real property and on all matters relating to the special lien arising under section 6324B;
- To furnish the Internal Revenue Service with any requested information concerning the property;
- To notify the Internal Revenue Service of any disposition or cessation of qualified use of any part of the property;
- To receive, but not to endorse and collect, checks in payment of any refund of Internal Revenue taxes, penalties, or interest;
- To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund; and
- To execute closing agreements under section 7121.

(continued on next page)

Part 3. Agreement to Special Valuation Under Section 2032A *(continued)*

| | |
|-------------------------|---|
| Estate of: _____ | Decedent's social security number _____ _____ _____ |
|-------------------------|---|

• Other acts (specify) ► _____

By signing this agreement, the agent agrees to provide the Internal Revenue Service with any requested information concerning this property and to notify the Internal Revenue Service of any disposition or cessation of the qualified use of any part of this property.

| | | |
|---------------|-----------|---------|
| Name of Agent | Signature | Address |
|---------------|-----------|---------|

The property to which this agreement relates is listed in Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, and in the Notice of Election, along with its fair market value according to section 2031 of the Code and its special-use value according to section 2032A. The name, address, social security number, and interest (including the value) of each of the undersigned in this property are as set forth in the attached Notice of Election.

IN WITNESS WHEREOF, the undersigned have hereunto set their hands at _____,

this _____ day of _____.

SIGNATURES OF EACH OF THE QUALIFIED HEIRS:

| | |
|-----------------------------|-----------------------------|
| Signature of qualified heir | Signature of qualified heir |
|-----------------------------|-----------------------------|

| | |
|-----------------------------|-----------------------------|
| Signature of qualified heir | Signature of qualified heir |
|-----------------------------|-----------------------------|

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|-----------------------------|-----------------------------|
| Signature of qualified heir | Signature of qualified heir |
|-----------------------------|-----------------------------|

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|-----------------------------|-----------------------------|
| Signature of qualified heir | Signature of qualified heir |
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|-----------------------------|-----------------------------|
| Signature of qualified heir | Signature of qualified heir |
|-----------------------------|-----------------------------|

| | |
|-----------------------------|-----------------------------|
| Signature of qualified heir | Signature of qualified heir |
|-----------------------------|-----------------------------|

Signatures of other interested parties

Signatures of other interested parties

Decedent's social security number

Estate of:

SCHEDULE B—Stocks and Bonds

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last four columns.

| Item number | Description, including face amount of bonds or number of shares and par value for identification. Give CUSIP number. If trust, partnership, or closely held entity, give EIN. | CUSIP number or EIN, where applicable | Unit value | Alternate valuation date | Alternate value | Value at date of death |
|--|---|---------------------------------------|---|---|---|---|
| 1 | <div style="background-color: red; width: 20px; height: 15px; margin: 0 auto;"></div> | | <div style="background-color: red; width: 20px; height: 15px; margin: 0 auto;"></div> | <div style="background-color: red; width: 20px; height: 15px; margin: 0 auto;"></div> | <div style="background-color: red; width: 20px; height: 15px; margin: 0 auto;"></div> | <div style="background-color: red; width: 20px; height: 15px; margin: 0 auto;"></div> |
| Total from continuation schedules (or additional statements) attached to this schedule | | | | | | |
| TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 2.) | | | | | | |

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE C—Mortgages, Notes, and Cash

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

| Item number | Description | Alternate valuation date | Alternate value | Value at date of death |
|--|-------------|--------------------------|-----------------|------------------------|
| 1 | | | | |
| Total from continuation schedules (or additional statements) attached to this schedule . . . | | | | |
| TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 3.) | | | | |

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE D—Insurance on the Decedent's Life

You must list all policies on the life of the decedent and attach a Form 712 for each policy.

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

| Item number | Description | Alternate valuation date | Alternate value | Value at date of death |
|--|-------------|--------------------------|-----------------|------------------------|
| 1 | | | | |
| Total from continuation schedules (or additional statements) attached to this schedule . . . | | | | |
| TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 4.) | | | | |

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE E—Jointly Owned Property

(If you elect section 2032A valuation, you must complete Schedule E and Schedule A-1.)

PART 1. Qualified Joint Interests—Interests Held by the Decedent and His or Her Spouse as the Only Joint Tenants (Section 2040(b)(2))

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

| Item number | Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN. | CUSIP number or EIN, where applicable | Alternate valuation date | Alternate value | Value at date of death |
|--|--|---------------------------------------|--------------------------|-----------------|------------------------|
| 1 | | | | | |
| Total from continuation schedules (or additional statements) attached to this schedule | | | | | |
| 1a | Totals | | 1a | | |
| 1b | Amounts included in gross estate (one-half of line 1a) | | 1b | | |

PART 2. All Other Joint Interests

2a State the name and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached statement.

| Name | Address (number and street, city, state, and ZIP code) |
|-----------|--|
| A. | |
| B. | |
| C. | |

| Item number | Enter letter for co-tenant | Description (including alternate valuation date if any). For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN | CUSIP number or EIN, where applicable | Percentage includible | Includible alternate value | Includible value at date of death |
|--|--|---|---------------------------------------|-----------------------|----------------------------|-----------------------------------|
| 1 | | | | | | |
| Total from continuation schedules (or additional statements) attached to this schedule | | | | | | |
| 2b | Total other joint interests | | | 2b | | |
| 3 | Total includible joint interests (add lines 1b and 2b). Also enter on Part 5—Recapitulation, page 3, at item 5 | | | 3 | | |

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Schedule(For jointly owned property that must be disclosed on Schedule E, see instructions.)
(If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

| | | | |
|----------|--|------------|-----------|
| 1 | Did the decedent own any works of art, items, or any collections whose artistic or collectible value at date of death exceeded \$3,000? If "Yes," submit full details on this schedule and attach appraisals. | Yes | No |
| 2 | Has the decedent's estate, spouse, or any other person received (or will receive) any bonus or award as a result of the decedent's employment or death? If "Yes," submit full details on this schedule. | | |
| 3 | Did the decedent at the time of death have, or have access to, a safe deposit box? If "Yes," state location, and if held jointly by decedent and another, state name and relationship of joint depositor. | | |

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

| Item number | Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN | CUSIP number or EIN, where applicable | Alternate valuation date | Alternate value | Value at date of death |
|--|---|---------------------------------------|--------------------------|-----------------|------------------------|
| 1 | | | | | |
| Total from continuation schedules (or additional statements) attached to this schedule . . . | | | | | |
| TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 6.) | | | | | |

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

SCHEDULE G—Transfers During Decedent's Life

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

| Item number | Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN | Alternate valuation date | Alternate value | Value at date of death |
|--|---|--------------------------|-----------------|------------------------|
| A. | Gift tax paid or payable by the decedent or the estate for all gifts made by the decedent or his or her spouse within 3 years before the decedent's death (section 2035(b)) | X X X X X | | |
| B. | Transfers includible under sections 2035(a), 2036, 2037, or 2038: | | | |
| 1 | | | | |
| Total from continuation schedules (or additional statements) attached to this schedule . . | | | | |
| TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 7.) | | | | |

SCHEDULE H—Powers of Appointment

(If you elect section 2032A valuation, you must complete Schedule H and Schedule A-1.)

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

| Item number | Description | Alternate valuation date | Alternate value | Value at date of death |
|--|-------------|--------------------------|-----------------|------------------------|
| 1 | | | | |
| Total from continuation schedules (or additional statements) attached to this schedule . . . | | | | |
| TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 8.) | | | | |

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE I—Annuities**Note.** Generally, no exclusion is allowed for the estates of decedents dying after December 31, 1984 (see instructions).

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

- A** Are you excluding from the decedent's gross estate the value of a lump-sum distribution described in section 2039(f)(2) (as in effect before its repeal by the Deficit Reduction Act of 1984)?
- If "Yes," you must attach the information required by the instructions.

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

| Item number | Description. Show the entire value of the annuity before any exclusions | Alternate valuation date | Includible alternate value | Includible value at date of death |
|--|--|--------------------------|----------------------------|-----------------------------------|
| 1 | | | | |
| Total from continuation schedules (or additional statements) attached to this schedule . . . | | | | |
| TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 9.) | | | | |

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

SCHEDULE J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

For such a claim, report the expense on Schedule J but without a value in the last column.

If executors' commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for federal income tax purposes. They are allowable as an income tax deduction on Form 1041, U.S. Income Tax Return for Estates and Trusts, if a waiver is filed to forgo the deduction on Form 706 (see Instructions for Form 1041).

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

| | |
|--|--|
| | |
|--|--|

Total funeral expenses ▶

3 Accountant fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.) . . .

| Expense amount | |
|---------------------------|--|
| 4 Miscellaneous expenses: | |

Total miscellaneous expenses ▶

TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 14.) ►

Schedule J—Page 17

Decedent's social security number

Estate of:

SCHEDULE M—Bequests, etc., to Surviving Spouse

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entry in the last column.

| | | Yes | No |
|-----------|---|-----------|----|
| 1 | Did any property pass to the surviving spouse as a result of a qualified disclaimer? If "Yes," attach a copy of the written disclaimer required by section 2518(b). | 1 | |
| 2a | In what country was the surviving spouse born? _____ | | |
| b | What is the surviving spouse's date of birth? _____ | | |
| c | Is the surviving spouse a U.S. citizen? | 2c | |
| d | If the surviving spouse is a naturalized citizen, when did the surviving spouse acquire citizenship? _____ | | |
| e | If the surviving spouse is not a U.S. citizen, of what country is the surviving spouse a citizen? _____ | | |
| 3 | Election Out of QTIP Treatment of Annuities. Do you elect under section 2056(b)(7)(C)(ii) not to treat as qualified terminable interest property any joint and survivor annuities that are included in the gross estate and would otherwise be treated as qualified terminable interest property under section 2056(b)(7)(C)? (see instructions) . . . | 3 | |

| Item number | Description of property interests passing to surviving spouse. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN | Amount |
|--|--|-----------|
| QTIP property: | | |
| A1 | | |
| All other property: | | |
| B1 | | |
| Total from continuation schedules (or additional statements) attached to this schedule | | |
| 4 | Total amount of property interests listed on Schedule M | 4 |
| 5a | Federal estate taxes payable out of property interests listed on Schedule M | 5a |
| b | Other death taxes payable out of property interests listed on Schedule M | 5b |
| c | Federal and state GST taxes payable out of property interests listed on Schedule M | 5c |
| d | Add items 5a, 5b, and 5c | 5d |
| 6 | Net amount of property interests listed on Schedule M (subtract 5d from 4). Also enter on Part 5—Recapitulation, page 3, at item 21 | 6 |

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE O—Charitable, Public, and Similar Gifts and Bequests

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entry in the last column.

| | Yes | No |
|---|-----|----|
| 1a If the transfer was made by will, has any action been instituted to contest or have interpreted any of its provisions affecting the charitable deductions claimed in this schedule? If "Yes," full details must be submitted with this schedule. | | |
| b According to the information and belief of the person or persons filing this return, is any such action planned? If "Yes," full details must be submitted with this schedule. | | |
| 2 Did any property pass to charity as the result of a qualified disclaimer? If "Yes," attach a copy of the written disclaimer required by section 2518(b). | | |

| Item number | Name and address of beneficiary | Character of institution | Amount |
|-------------|---------------------------------|--------------------------|--------|
| 1 | | | |

Total from continuation schedules (or additional statements) attached to this schedule

| | | |
|---|-----------|--|
| 3 Total | 3 | |
| 4a Federal estate tax payable out of property interests listed above | 4a | |
| b Other death taxes payable out of property interests listed above | 4b | |
| c Federal and state GST taxes payable out of property interests listed above | 4c | |
| d Add items 4a, 4b, and 4c | 4d | |
| 5 Net value of property interests listed above (subtract 4d from 3). Also enter on Part 5—Recapitulation, page 3, at item 22 | 5 | |

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

United States Estate (and Generation-Skipping Transfer) Tax Return
Estate of nonresident not a citizen of the United States
To be filed for decedents dying after December 31, 2009.

OMB No. 1545-0531

▶ See instructions.

Attach supplemental documents and translations. Show amounts in U.S. dollars.

Part I Decedent, Executor, and Attorney

| | | | | | |
|--|--|--|--|---|--|
| 1a Decedent's first (given) name and middle initial | | b Decedent's last (family) name | | 2 U.S. taxpayer ID number (if any) | |
| 3 Place of death | | 4 Domicile at time of death | | 5 Citizenship (nationality) | |
| 6 Date of death | | 7a Date of birth | | b Place of birth | |
| 8 Business or occupation | | 9a Name of executor | | 10a Name of attorney for estate | |
| In United States | | b Address | | b Address | |
| Outside United States | | 11a Name of executor | | 12a Name of attorney for estate | |
| | | b Address | | b Address | |

Part II Tax Computation

| | | |
|--|-----------|--|
| 1 Taxable estate from Schedule B, line 9 | 1 | |
| 2 Total taxable gifts of tangible or intangible property located in the U.S., transferred (directly or indirectly) by the decedent after December 31, 1976, and not included in the gross estate (see section 2511) | 2 | |
| 3 Total. Add lines 1 and 2 | 3 | |
| 4 Tentative tax on the amount on line 3 (see instructions) | 4 | |
| 5 Tentative tax on the amount on line 2 (see instructions) | 5 | |
| 6 Gross estate tax. Subtract line 5 from line 4 | 6 | |
| 7 Unified credit. Enter smaller of line 6 amount or maximum allowed (see instructions) | 7 | |
| 8 Balance. Subtract line 7 from line 6 | 8 | |
| 9 Other credits (see instructions) | 9 | |
| 10 Credit for tax on prior transfers. Attach Schedule Q, Form 706 | 10 | |
| 11 Total. Add lines 9 and 10 | 11 | |
| 12 Net estate tax. Subtract line 11 from line 8 | 12 | |
| 13 Total generation-skipping transfer tax. Attach Schedule R, Form 706 | 13 | |
| 14 Total transfer taxes. Add lines 12 and 13 | 14 | |
| 15 Earlier payments. See instructions and attach explanation | 15 | |
| 16 Balance due. Subtract line 15 from line 14 (see instructions) | 16 | |

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I understand that a complete return requires listing all property constituting the part of the decedent's gross estate (as defined by the statute) situated in the United States. I (executor) understand that if any other person files a Form 8939 or Form 706 (or Form 706-NA) with respect to this decedent or estate, that my name and address will be shared with such person, and I (executor) also hereby request the IRS share with me the name and address of any other person who files a Form 8939 or Form 706 (or Form 706-NA) with respect to this decedent or estate. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge.

Sign Here

| | |
|-----------------------|------|
| Signature of executor | Date |
| Signature of executor | Date |

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

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

Cat. No. 10145K

Form **706-NA** (Rev. 7-2011)

Part III General Information

| | Yes | No | | Yes | No |
|--|-------------------------------------|--------------------------|--|-------------------------------------|--------------------------|
| 1a Did the decedent die testate? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7 Did the decedent make any transfer (of property that was located in the United States at either the time of the transfer or the time of death) described in sections 2035, 2036, 2037, or 2038 (see the instructions for Form 706, Schedule G)? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b Were letters testamentary or of administration granted for the estate? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <i>If "Yes," attach Schedule G, Form 706.</i> | <input type="checkbox"/> | <input type="checkbox"/> |
| <i>If granted to persons other than those filing the return, include names and addresses on page 1.</i> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| 2 Did the decedent, at the time of death, own any: | | | 8 At the date of death, were there any trusts in existence that were created by the decedent and that included property located in the United States either when the trust was created or when the decedent died? . . . | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| a Real property located in the United States? . | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <i>If "Yes," attach Schedule G, Form 706.</i> | <input type="checkbox"/> | <input type="checkbox"/> |
| b U.S. corporate stock? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| c Debt obligations of (1) a U.S. person, or (2) the United States, a state or any political subdivision, or the District of Columbia? . | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9 At the date of death, did the decedent: | | |
| d Other property located in the United States? . | <input checked="" type="checkbox"/> | <input type="checkbox"/> | a Have a general power of appointment over any property located in the United States? . | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3 Was the decedent engaged in business in the United States at the date of death? . . . | <input checked="" type="checkbox"/> | <input type="checkbox"/> | b Or, at any time, exercise or release the power? <i>If "Yes" to either a or b, attach Schedule H, Form 706.</i> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 At the date of death, did the decedent have access, personally or through an agent, to a safe deposit box located in the United States? . | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10a Have federal gift tax returns ever been filed? . | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5 At the date of death, did the decedent own any property located in the United States as a joint tenant with right of survivorship; as a tenant by the entirety; or, with surviving spouse, as community property? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | b Periods covered ► | | |
| <i>If "Yes," attach Schedule E, Form 706.</i> | <input type="checkbox"/> | <input type="checkbox"/> | c IRS offices where filed ► | | |
| 6a Had the decedent ever been a citizen or resident of the United States (see instructions)? . . . | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11 Does the gross estate in the United States include any interests in property transferred to a "skip person" as defined in the instructions to Schedule R of Form 706? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b If "Yes," did the decedent lose U.S. citizenship or residency within 10 years of death? (see instructions) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <i>If "Yes," attach Schedules R and/or R-1, Form 706.</i> | <input type="checkbox"/> | <input type="checkbox"/> |

Schedule A. Gross Estate in the United States (see instructions)

Do you elect to value the decedent's gross estate at a date or dates after the decedent's death (as authorized by section 2032)? ► ☒ Yes ☐ No

To make the election, you must check this box "Yes." If you check "Yes," complete **all** columns. If you check "No," complete columns (a), (b), and (e); you may leave columns (c) and (d) blank or you may use them to expand your column (b) description.

| (a) Item no. | (b) Description of property and securities For securities, give CUSIP number | (c) Alternate valuation date | (d) Alternate value in U.S. dollars | (e) Value at date of death in U.S. dollars |
|--|--|---------------------------------|--|---|
| 1 | | | | |
| (If you need more space, attach additional sheets of same size.) | | | | |
| Total | | | | |

Schedule B. Taxable Estate**Caution. You must document lines 2 and 4 for the deduction on line 5 to be allowed.**

| | | |
|---|----------|-------------------------------------|
| 1 Gross estate in the United States (Schedule A total) | 1 | <input checked="" type="checkbox"/> |
| 2 Gross estate outside the United States (see instructions) | 2 | <input type="checkbox"/> |
| 3 Entire gross estate wherever located. Add amounts on lines 1 and 2 | 3 | <input checked="" type="checkbox"/> |
| 4 Amount of funeral expenses, administration expenses, decedent's debts, mortgages and liens, and losses during administration. Attach itemized schedule. (see instructions) | 4 | <input checked="" type="checkbox"/> |
| 5 Deduction for expenses, claims, etc. Divide line 1 by line 3 and multiply the result by line 4 | 5 | <input checked="" type="checkbox"/> |
| 6 Charitable deduction (attach Schedule O, Form 706) and marital deduction (attach Schedule M, Form 706, and computation) | 6 | <input checked="" type="checkbox"/> |
| 7 State death tax deduction (see instructions) | 7 | <input type="checkbox"/> |
| 8 Total deductions. Add lines 5, 6, and 7 | 8 | <input type="checkbox"/> |
| 9 Taxable estate. Subtract line 8 from line 1. Enter here and on line 1 of Part II | 9 | <input checked="" type="checkbox"/> |

United States Gift (and Generation-Skipping Transfer) Tax Return► Information about Form 709 and its separate instructions is at www.irs.gov/form709.

(For gifts made during calendar year 2012)

► See instructions.

OMB No. 1545-0020

2012**Part 1 – General Information**

| | | | | | | |
|------------|---|----------|-------------------|----------|--------------------------------|-----------|
| 1 | Donor's first name and middle initial | 2 | Donor's last name | 3 | Donor's social security number | |
| 4 | Address (number, street, and apartment number) | | | 5 | Legal residence (domicile) | |
| 6 | City, state, and ZIP or postal code | | | 7 | Citizenship (see instructions) | |
| 8 | If the donor died during the year, check here <input type="checkbox"/> and enter date of death _____, _____. | | | | Yes | No |
| 9 | If you extended the time to file this Form 709, check here <input type="checkbox"/> | | | | | |
| 10 | Enter the total number of donees listed on Schedule A. Count each person only once. ► | | | | | |
| 11a | Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 11b | | | | | |
| b | Has your address changed since you last filed Form 709 (or 709-A)? | | | | | |
| 12 | Gifts by husband or wife to third parties. Do you consent to have the gifts (including generation-skipping transfers) made by you and by your spouse to third parties during the calendar year considered as made one-half by each of you? (see instructions.) (If the answer is "Yes," the following information must be furnished and your spouse must sign the consent shown below. If the answer is "No," skip lines 13–18.) | | | | | |
| 13 | Name of consenting spouse | | 14 | SSN | | |
| 15 | Were you married to one another during the entire calendar year? (see instructions) | | | | | |
| 16 | If 15 is "No," check whether <input type="checkbox"/> married <input type="checkbox"/> divorced or <input type="checkbox"/> widowed/deceased, and give date (see instructions) ► | | | | | |
| 17 | Will a gift tax return for this year be filed by your spouse? (If "Yes," mail both returns in the same envelope.) | | | | | |
| 18 | Consent of Spouse. I consent to have the gifts (and generation-skipping transfers) made by me and by my spouse to third parties during the calendar year considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent. | | | | | |

Consenting spouse's signature ►

Date ►

19 Have you applied a DSUE amount received from a predeceased spouse to a gift or gifts reported on this or a previous Form 709? If "Yes," complete Schedule C**Part 2 – Tax Computation**

| | | | |
|-----------|---|-----------|--|
| 1 | Enter the amount from Schedule A, Part 4, line 11 | 1 | |
| 2 | Enter the amount from Schedule B, line 3 | 2 | |
| 3 | Total taxable gifts. Add lines 1 and 2 | 3 | |
| 4 | Tax computed on amount on line 3 (see <i>Table for Computing Gift Tax</i> in instructions) | 4 | |
| 5 | Tax computed on amount on line 2 (see <i>Table for Computing Gift Tax</i> in instructions) | 5 | |
| 6 | Balance. Subtract line 5 from line 4 | 6 | |
| 7 | Applicable credit amount. If donor has DSUE amount from predeceased spouse(s), enter amount from Schedule C, line 5; otherwise, see instructions | 7 | |
| 8 | Enter the applicable credit against tax allowable for all prior periods (from Sch. B, line 1, col. C) | 8 | |
| 9 | Balance. Subtract line 8 from line 7. Do not enter less than zero | 9 | |
| 10 | Enter 20% (.20) of the amount allowed as a specific exemption for gifts made after September 8, 1976, and before January 1, 1977 (see instructions) | 10 | |
| 11 | Balance. Subtract line 10 from line 9. Do not enter less than zero | 11 | |
| 12 | Applicable credit. Enter the smaller of line 6 or line 11 | 12 | |
| 13 | Credit for foreign gift taxes (see instructions) | 13 | |
| 14 | Total credits. Add lines 12 and 13 | 14 | |
| 15 | Balance. Subtract line 14 from line 6. Do not enter less than zero | 15 | |
| 16 | Generation-skipping transfer taxes (from Schedule D, Part 3, col. H, Total) | 16 | |
| 17 | Total tax. Add lines 15 and 16 | 17 | |
| 18 | Gift and generation-skipping transfer taxes prepaid with extension of time to file | 18 | |
| 19 | If line 18 is less than line 17, enter balance due (see instructions) | 19 | |
| 20 | If line 18 is greater than line 17, enter amount to be refunded | 20 | |

Attach check or money order here.**Sign Here**

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

Signature of donor

Date

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No**Paid Preparer Use Only**

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

SCHEDULE A Computation of Taxable Gifts (Including transfers in trust) (see instructions)**A** Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation ☒ Yes ☐ No ☐**B** ☐ Check here if you elect under section 529(c)(2)(B) to treat any transfers made this year to a qualified tuition program as made ratably over a 5-year period beginning this year. See instructions. Attach explanation. ☒**Part 1—Gifts Subject Only to Gift Tax.** Gifts less political organization, medical, and educational exclusions. (see instructions)

| A Item number | B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN | C | D Donor's adjusted basis of gift | E Date of gift | F Value at date of gift | G For split gifts, enter 1/2 of column F | H Net transfer (subtract col. G from col. F) |
|----------------------------|--|----------|---|-----------------------------|--------------------------------------|---|---|
| 1 | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Gifts made by spouse — complete **only** if you are splitting gifts with your spouse and he/she also made gifts.

| | | | | | | | |
|--|--|--|--|--|--|--|--|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Total of Part 1. Add amounts from Part 1, column H ☐**Part 2—Direct Skips.** Gifts that are direct skips and are subject to both gift tax and generation-skipping transfer tax. You must list the gifts in chronological order.

| A Item number | B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN | C 2632(b) election out | D Donor's adjusted basis of gift | E Date of gift | F Value at date of gift | G For split gifts, enter 1/2 of column F | H Net transfer (subtract col. G from col. F) |
|----------------------------|--|--|---|-----------------------------|--------------------------------------|---|---|
| 1 | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Gifts made by spouse — complete **only** if you are splitting gifts with your spouse and he/she also made gifts.

| | | | | | | | |
|--|--|--|--|--|--|--|--|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Total of Part 2. Add amounts from Part 2, column H ☐**Part 3—Indirect Skips.** Gifts to trusts that are currently subject to gift tax and may later be subject to generation-skipping transfer tax. You must list these gifts in chronological order.

| A Item number | B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN | C 2632(c) election | D Donor's adjusted basis of gift | E Date of gift | F Value at date of gift | G For split gifts, enter 1/2 of column F | H Net transfer (subtract col. G from col. F) |
|----------------------------|--|---------------------------------|---|-----------------------------|--------------------------------------|---|---|
| 1 | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Gifts made by spouse — complete **only** if you are splitting gifts with your spouse and he/she also made gifts.

| | | | | | | | |
|--|--|--|--|--|--|--|--|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Total of Part 3. Add amounts from Part 3, column H ☐

(If more space is needed, attach additional statements.)

Form **709** (2012)

Part 4—Taxable Gift Reconciliation

| | | | | |
|--------------------------------------|---|-----------|--|--|
| 1 | Total value of gifts of donor. Add totals from column H of Parts 1, 2, and 3 | 1 | | |
| 2 | Total annual exclusions for gifts listed on line 1 (see instructions) | 2 | | |
| 3 | Total included amount of gifts. Subtract line 2 from line 1 | 3 | | |
| Deductions (see instructions) | | | | |
| 4 | Gifts of interests to spouse for which a marital deduction will be claimed, based on item numbers of Schedule A | 4 | | |
| 5 | Exclusions attributable to gifts on line 4 | 5 | | |
| 6 | Marital deduction. Subtract line 5 from line 4 | 6 | | |
| 7 | Charitable deduction, based on item nos. less exclusions | 7 | | |
| 8 | Total deductions. Add lines 6 and 7 | 8 | | |
| 9 | Subtract line 8 from line 3 | 9 | | |
| 10 | Generation-skipping transfer taxes payable with this Form 709 (from Schedule D, Part 3, col. H, Total) | 10 | | |
| 11 | Taxable gifts. Add lines 9 and 10. Enter here and on page 1, Part 2—Tax Computation, line 1 | 11 | | |

Terminable Interest (QTIP) Marital Deduction. (see instructions for Schedule A, Part 4, line 4)

If a trust (or other property) meets the requirements of qualified terminable interest property under section 2523(f), and:

a. The trust (or other property) is listed on Schedule A, and

b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule A, Part 4, line 4, then the donor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under section 2523(f).

If less than the entire value of the trust (or other property) that the donor has included in Parts 1 and 3 of Schedule A is entered as a deduction on line 4, the donor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) listed in Parts 1 and 3 of Schedule A.

If you make the QTIP election, the terminable interest property involved will be included in your spouse's gross estate upon his or her death (section 2044). See instructions for line 4 of Schedule A. If your spouse disposes (by gift or otherwise) of all or part of the qualifying life income interest, he or she will be considered to have made a transfer of the entire property that is subject to the gift tax. See *Transfer of Certain Life Estates Received From Spouse* in the instructions.

12 Election Out of QTIP Treatment of Annuities

☐ Check here if you elect under section 2523(f)(6) **not** to treat as qualified terminable interest property any joint and survivor annuities that are reported on Schedule A and would otherwise be treated as qualified terminable interest property under section 2523(f). See instructions. Enter the item numbers from Schedule A for the annuities for which you are making this election ►

SCHEDULE B Gifts From Prior Periods

If you answered "Yes," on line 11a of page 1, Part 1, see the instructions for completing Schedule B. If you answered "No," skip to the Tax Computation on page 1 (or Schedules C or D, if applicable). Complete Schedule A before beginning Schedule B. See instructions for recalculation of the column C amounts. Attach calculations.

| A Calendar year or calendar quarter (see instructions) | B Internal Revenue office where prior return was filed | C Amount of applicable credit (unified credit) against gift tax for periods after December 31, 1976 | D Amount of specific exemption for prior periods ending before January 1, 1977 | E Amount of taxable gifts |
|--|---|---|---|--|
| | | | | |
| 1 | Totals for prior periods | 1 | | |
| 2 | Amount, if any, by which total specific exemption, line 1, column D is more than \$30,000 | 2 | | |
| 3 | Total amount of taxable gifts for prior periods. Add amount on line 1, column E and amount, if any, on line 2. Enter here and on page 1, Part 2—Tax Computation, line 2 | 3 | | |

(If more space is needed, attach additional statements.)

SCHEDULE C Deceased Spousal Unused Exclusion (DSUE) Amount

Provide the following information to determine the DSUE amount and applicable credit received from prior spouses. Complete Schedule A before beginning Schedule C.

| Before Beginning Schedule C: | | | | | | | |
|---|---------------|-------------------------------|----|--|--|--|----------|
| A | B | C | | D | E | F | G |
| Name of Deceased Spouse (dates of death after December 31, 2010 only) | Date of Death | Portability Election Made? | | If "Yes," DSUE Amount Received from Spouse | DSUE Amount Applied by Donor to Lifetime Gifts (list current and prior gifts) | Date of Gift(s) (enter as mm/dd/yy for Part 1 and as yyyy for Part 2) | RESERVED |
| | | Yes | No | | | | |

Part 1—DSUE RECEIVED FROM LAST DECEASED SPOUSE

[illegible]**Part 2—DSUE RECEIVED FROM PREDECEASED SPOUSE(S)**[illegible]**TOTAL** (for all DSUE amounts applied for Part 1 and Part 2)

| | | | | |
|-----------|---|-----------|--|--|
| 1 | Donor's basic exclusion amount (see instructions) | 1 | | |
| 2 | Total from column E, Parts 1 and 2 | 2 | | |
| 3 | Reserved | 3 | | |
| 4 | Add lines 1 and 2 | 4 | | |
| 5 | Applicable credit on amount in line 4 (See <i>Table for Computing Gift Tax</i> in the instructions). Enter here and on line 7, Part 2—Tax Computation | 5 | | |
| 6 | Reserved | 6 | | |
| 7 | Reserved | 7 | | |
| 8 | Reserved | 8 | | |
| 9 | Reserved | 9 | | |
| 10 | Reserved | 10 | | |

SCHEDULE D Computation of Generation-Skipping Transfer Tax

Note. Inter vivos direct skips that are completely excluded by the GST exemption must still be fully reported (including value and exemptions claimed) on Schedule D.

Part 1—Generation-Skipping Transfers

| A Item No. (from Schedule A, Part 2, col. A) | B Value (from Schedule A, Part 2, col. H) | C Nontaxable Portion of Transfer | D Net Transfer (subtract col. C from col. B) |
|---|---|--|--|
| 1 | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Gifts made by spouse (for gift splitting only) | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

(If more space is needed, attach additional statements.)

Form **709** (2012)

Part 2—GST Exemption Reconciliation (Section 2631) and Section 2652(a)(3) ElectionCheck here ☐ if you are making a section 2652(a)(3) (special QTIP) election (see instructions)

Enter the item numbers from Schedule A of the gifts for which you are making this election ▶

| | | |
|----------|---|----------|
| 1 | Maximum allowable exemption (see instructions) | 1 |
| 2 | Total exemption used for periods before filing this return | 2 |
| 3 | Exemption available for this return. Subtract line 2 from line 1 | 3 |
| 4 | Exemption claimed on this return from Part 3, column C total, below | 4 |
| 5 | Automatic allocation of exemption to transfers reported on Schedule A, Part 3 (see instructions) | 5 |
| 6 | Exemption allocated to transfers not shown on line 4 or 5, above. You must attach a "Notice of Allocation." (see instructions) | 6 |
| 7 | Add lines 4, 5, and 6 | 7 |
| 8 | Exemption available for future transfers. Subtract line 7 from line 3 | 8 |

Part 3—Tax Computation

| A Item No. (from Schedule D, Part 1) | B Net Transfer (from Schedule D, Part 1, col. D) | C GST Exemption Allocated | D Divide col. C by col. B | E Inclusion Ratio (Subtract col. D from 1.000) | F Maximum Estate Tax Rate | G Applicable Rate (multiply col. E by col. F) | H Generation-Skipping Transfer Tax (multiply col. B by col. G) |
|--|--|--|---|--|--|---|--|
| 1 | | | | | 35% (.35) | | |
| | | | | | 35% (.35) | | |
| | | | | | 35% (.35) | | |
| | | | | | 35% (.35) | | |
| | | | | | 35% (.35) | | |
| | | | | | 35% (.35) | | |
| Gifts made by spouse (for gift splitting only) | | | | | | | |
| | | | | | 35% (.35) | | |
| | | | | | 35% (.35) | | |
| | | | | | 35% (.35) | | |
| | | | | | 35% (.35) | | |
| | | | | | 35% (.35) | | |
| | | | | | 35% (.35) | | |
| Total exemption claimed. Enter here and on Part 2, line 4, above. May not exceed Part 2, line 3, above | | | Total generation-skipping transfer tax. Enter here; on page 3, Schedule A, Part 4, line 10; and on page 1, Part 2—Tax Computation, line 16 | | | | |

(If more space is needed, attach additional statements.)

Form **709** (2012)

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2012**Open to Public Inspection**

| | |
|---|--|
| A For the 2012 calendar year, or tax year beginning , 2012, and ending , 20 | |
| B Check if applicable: | C Name of organization Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite City, town or post office, state, and ZIP code F Name and address of principal officer: |
| <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending | D Employer identification number E Telephone number G Gross receipts \$ H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶ |
| I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | |
| J Website: ▶ | |
| K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation: M State of legal domicile: | |

Part I Summary

| | | | | |
|------------------------------------|---|---|----------------------------------|---------------------|
| Activities & Governance | 1 | Briefly describe the organization's mission or most significant activities: _____ | | |
| | 2 | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | |
| | 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | |
| | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | |
| | 5 | Total number of individuals employed in calendar year 2012 (Part V, line 2a) | 5 | |
| | 6 | Total number of volunteers (estimate if necessary) | 6 | |
| | 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | |
| 7b | Net unrelated business taxable income from Form 990-T, line 34 | 7b | | |
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year |
| | 9 | Program service revenue (Part VIII, line 2g) | | |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | | |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | | |
| | 12 | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | | |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1–3) | | |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | | |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | | |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | | |
| | b | Total fundraising expenses (Part IX, column (D), line 25) ▶ | | |
| 17 | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) | | | |
| 18 | Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) | | | |
| 19 | Revenue less expenses. Subtract line 18 from line 12 | | | |
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | Beginning of Current Year | End of Year |
| | 21 | Total liabilities (Part X, line 26) | | |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | | |

Part II Signature Block

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

| | | | | |
|-------------------------------|------------------------------|----------------------|------|---|
| Sign Here | Signature of officer | Date | | |
| | Type or print name and title | | | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed |
| | Firm's name ▶ | Firm's EIN ▶ | | PTIN |
| | Firm's address ▶ | Phone no. | | |

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2012)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☐**1** Briefly describe the organization's mission:

.....

.....

.....

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☐ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☐ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

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4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

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4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

.....

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.....

4d Other program services (Describe in Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)**4e** Total program service expenses ►

Part IV Checklist of Required Schedules

| | Yes | No |
|---|------------|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> | 1 | |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? | 2 | |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> | 3 | |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> | 4 | |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> | 5 | |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> | 6 | |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> | 7 | |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> | 8 | |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> | 9 | |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> | 10 | |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. | | |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> | 11a | |
| b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> | 11b | |
| c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> | 11c | |
| d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> | 11d | |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> | 11e | |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> | 11f | |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> | 12a | |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> | 12b | |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | 13 | |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | 14a | |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> | 14b | |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i> | 15 | |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i> | 16 | |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i> | 17 | |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> | 18 | |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> | 19 | |
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> | 20a | |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | |

Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|--|------------|----|
| 21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> | 21 | |
| 22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> | 22 | |
| 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> | 23 | |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i> | 24a | |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | |
| 25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> | 25a | |
| b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> | 25b | |
| 26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> | 26 | |
| 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> | 27 | |
| 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions): | | |
| a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> | 28a | |
| b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> | 28b | |
| c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> | 28c | |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> | 29 | |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> | 30 | |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | 31 | |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> | 32 | |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> | 33 | |
| 34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> | 34 | |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | |
| b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> | 35b | |
| 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> | 36 | |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> | 37 | |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O | 38 | |

Form **990** (2012)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V ☐

| | | Yes | No |
|------------|--|--------------------------|--------------------------|
| 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable | <input type="checkbox"/> | <input type="checkbox"/> |
| b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | <input type="checkbox"/> | <input type="checkbox"/> |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | <input type="checkbox"/> | <input type="checkbox"/> |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| b | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O | <input type="checkbox"/> | <input type="checkbox"/> |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | <input type="checkbox"/> | <input type="checkbox"/> |
| b | If "Yes," enter the name of the foreign country: <input type="text"/> See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. | <input type="checkbox"/> | <input type="checkbox"/> |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | <input type="checkbox"/> | <input type="checkbox"/> |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | <input type="checkbox"/> | <input type="checkbox"/> |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | <input type="checkbox"/> | <input type="checkbox"/> |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | <input type="checkbox"/> | <input type="checkbox"/> |
| 7 | Organizations that may receive deductible contributions under section 170(c). | <input type="checkbox"/> | <input type="checkbox"/> |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | <input type="checkbox"/> | <input type="checkbox"/> |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | <input type="checkbox"/> | <input type="checkbox"/> |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | <input type="checkbox"/> | <input type="checkbox"/> |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | <input type="checkbox"/> | <input type="checkbox"/> |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | <input type="checkbox"/> | <input type="checkbox"/> |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | <input type="checkbox"/> | <input type="checkbox"/> |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | <input type="checkbox"/> | <input type="checkbox"/> |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 | Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| 9 | Sponsoring organizations maintaining donor advised funds. | <input type="checkbox"/> | <input type="checkbox"/> |
| a | Did the organization make any taxable distributions under section 4966? | <input type="checkbox"/> | <input type="checkbox"/> |
| b | Did the organization make a distribution to a donor, donor advisor, or related person? | <input type="checkbox"/> | <input type="checkbox"/> |
| 10 | Section 501(c)(7) organizations. Enter: | <input type="checkbox"/> | <input type="checkbox"/> |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | <input type="checkbox"/> | <input type="checkbox"/> |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | <input type="checkbox"/> | <input type="checkbox"/> |
| 11 | Section 501(c)(12) organizations. Enter: | <input type="checkbox"/> | <input type="checkbox"/> |
| a | Gross income from members or shareholders | <input type="checkbox"/> | <input type="checkbox"/> |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | <input type="checkbox"/> | <input type="checkbox"/> |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | <input type="checkbox"/> | <input type="checkbox"/> |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | <input type="checkbox"/> | <input type="checkbox"/> |
| a | Is the organization licensed to issue qualified health plans in more than one state? | <input type="checkbox"/> | <input type="checkbox"/> |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | <input type="checkbox"/> | <input type="checkbox"/> |
| c | Enter the amount of reserves on hand | <input type="checkbox"/> | <input type="checkbox"/> |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | <input type="checkbox"/> | <input type="checkbox"/> |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O | <input type="checkbox"/> | <input type="checkbox"/> |

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response to any question in this Part VI ☐

Section A. Governing Body and Management

| | Yes | No |
|---|-----|--|
| 1a Enter the number of voting members of the governing body at the end of the tax year 1a If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. | | |
| b Enter the number of voting members included in line 1a, above, who are independent 1b | | |
| 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2 | | |
| 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? 3 | | |
| 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 | | |
| 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 | | |
| 6 Did the organization have members or stockholders? 6 | | |
| 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a | | |
| b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b | | |
| 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| a The governing body? 8a | | |
| b Each committee with authority to act on behalf of the governing body? 8b | | |
| 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O 9 | | |

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

| | Yes | No |
|--|-----|--|
| 10a Did the organization have local chapters, branches, or affiliates? 10a | | |
| b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b | | |
| 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a | | |
| b Describe in Schedule O the process, if any, used by the organization to review this Form 990. | | |
| 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a | | |
| b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b | | |
| c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done 12c | | |
| 13 Did the organization have a written whistleblower policy? 13 | | |
| 14 Did the organization have a written document retention and destruction policy? 14 | | |
| 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | |
| a The organization's CEO, Executive Director, or top management official 15a | | |
| b Other officers or key employees of the organization 15b | | |
| If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). | | |
| 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16a | | |
| b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b | | |

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ►

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☐ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ►

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|-----------------------|--|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) _____ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ |
| (2) _____ | | | | | | | | | | |
| (3) _____ | | | | | | | | | | |
| (4) _____ | | | | | | | | | | |
| (5) _____ | | | | | | | | | | |
| (6) _____ | | | | | | | | | | |
| (7) _____ | | | | | | | | | | |
| (8) _____ | | | | | | | | | | |
| (9) _____ | | | | | | | | | | |
| (10) _____ | | | | | | | | | | |
| (11) _____ | | | | | | | | | | |
| (12) _____ | | | | | | | | | | |
| (13) _____ | | | | | | | | | | |
| (14) _____ | | | | | | | | | | |

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (15) | | | | | | | | | | |
| (16) | | | | | | | | | | |
| (17) | | | | | | | | | | |
| (18) | | | | | | | | | | |
| (19) | | | | | | | | | | |
| (20) | | | | | | | | | | |
| (21) | | | | | | | | | | |
| (22) | | | | | | | | | | |
| (23) | | | | | | | | | | |
| (24) | | | | | | | | | | |
| (25) | | | | | | | | | | |
| 1b Sub-total | | | | | | | | | | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | | | |
| d Total (add lines 1b and 1c) | | | | | | | | | | |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶**

- 3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual*
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*

| | Yes | No |
|----------|-----|----|
| 3 | | |
| 4 | | |
| 5 | | |

Section B. Independent Contractors

- 1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A) Name and business address | (B) Description of services | (C) Compensation |
|--|--------------------------------|---------------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| 2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ | | |

Part VIII Statement of RevenueCheck if Schedule O contains a response to any question in this Part VIII. ☐

| | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512, 513, or 514 |
|---|---|--|----------------------|----------------------|--|---|---|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a | Federated campaigns | 1a | | | | |
| | b | Membership dues | 1b | | | | |
| | c | Fundraising events | 1c | | | | |
| | d | Related organizations | 1d | | | | |
| | e | Government grants (contributions) | 1e | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f | | | | |
| | g | Noncash contributions included in lines 1a-1f: \$ | | | | | |
| | h | Total. Add lines 1a-1f ▶ | | | | | |
| Program Service Revenue | Business Code | | | | | | |
| | 2a | | | | | | |
| | b | | | | | | |
| | c | | | | | | |
| | d | | | | | | |
| | e | | | | | | |
| | f | All other program service revenue . | | | | | |
| | g | Total. Add lines 2a-2f ▶ | | | | | |
| Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) ▶ | | | | | |
| | 4 | Income from investment of tax-exempt bond proceeds ▶ | | | | | |
| | 5 | Royalties ▶ | | | | | |
| | 6a | (i) Real | | | | | |
| | | (ii) Personal | | | | | |
| | | | | | | | |
| | b | Less: rental expenses | | | | | |
| | c | Rental income or (loss) | | | | | |
| | d | Net rental income or (loss) ▶ | | | | | |
| | 7a | (i) Securities | | | | | |
| | | (ii) Other | | | | | |
| | | | | | | | |
| | b | Less: cost or other basis and sales expenses | | | | | |
| | c | Gain or (loss) | | | | | |
| | d | Net gain or (loss) ▶ | | | | | |
| | 8a | Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 a | | | | | |
| | b | Less: direct expenses b | | | | | |
| | c | Net income or (loss) from fundraising events . . ▶ | | | | | |
| | 9a | Gross income from gaming activities. See Part IV, line 19 a | | | | | |
| | | Less: direct expenses b | | | | | |
| Net income or (loss) from gaming activities . . ▶ | | | | | | | |
| 10a | Gross sales of inventory, less returns and allowances a | | | | | | |
| | Less: cost of goods sold b | | | | | | |
| | Net income or (loss) from sales of inventory . . ▶ | | | | | | |
| Miscellaneous Revenue | | | Business Code | | | | |
| 11a | | | | | | | |
| b | | | | | | | |
| c | | | | | | | |
| d | All other revenue | | | | | | |
| e | Total. Add lines 11a-11d ▶ | | | | | | |
| 12 | Total revenue. See instructions. ▶ | | | | | | |

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response to any question in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

| | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to individuals in the United States. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | | | | |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | | | | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | | | | |
| 10 Payroll taxes | | | | |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | | | | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) | | | | |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | | | | |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | | | | |
| 17 Travel | | | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | | | | |
| 23 Insurance | | | | |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a _____ | | | | |
| b _____ | | | | |
| c _____ | | | | |
| d _____ | | | | |
| e All other expenses | | | | |
| 25 Total functional expenses. Add lines 1 through 24e | | | | |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

Part X Balance SheetCheck if Schedule O contains a response to any question in this Part X ☐

| | | (A) Beginning of year | | (B) End of year |
|--|--|--------------------------|-----------|--------------------|
| Assets | 1 Cash—non-interest-bearing | | 1 | |
| | 2 Savings and temporary cash investments | | 2 | |
| | 3 Pledges and grants receivable, net | | 3 | |
| | 4 Accounts receivable, net | | 4 | |
| | 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | | 5 | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L | | 6 | |
| | 7 Notes and loans receivable, net | | 7 | |
| | 8 Inventories for sale or use | | 8 | |
| | 9 Prepaid expenses and deferred charges | | 9 | |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a | | |
| | b Less: accumulated depreciation | 10b | | |
| | 11 Investments—publicly traded securities | | 11 | |
| | 12 Investments—other securities. See Part IV, line 11 | | 12 | |
| | 13 Investments—program-related. See Part IV, line 11 | | 13 | |
| | 14 Intangible assets | | 14 | |
| | 15 Other assets. See Part IV, line 11 | | 15 | |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | | 16 | | |
| Liabilities | 17 Accounts payable and accrued expenses | | 17 | |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | | 19 | |
| | 20 Tax-exempt bond liabilities | | 20 | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L | | 22 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | | 25 | |
| | 26 Total liabilities. Add lines 17 through 25 | | 26 | |
| Net Assets or Fund Balances | Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | |
| | 27 Unrestricted net assets | | 27 | |
| | 28 Temporarily restricted net assets | | 28 | |
| | 29 Permanently restricted net assets | | 29 | |
| | Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. | | | |
| | 30 Capital stock or trust principal, or current funds | | 30 | |
| | 31 Paid-in or capital surplus, or land, building, or equipment fund | | 31 | |
| | 32 Retained earnings, endowment, accumulated income, or other funds | | 32 | |
| | 33 Total net assets or fund balances | | 33 | |
| 34 Total liabilities and net assets/fund balances | | 34 | | |

Form **990** (2012)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI ☐

| | | | | |
|-----------|--|-----------|--|--|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | | |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | | |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | | |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | | |
| 5 | Net unrealized gains (losses) on investments | 5 | | |
| 6 | Donated services and use of facilities | 6 | | |
| 7 | Investment expenses | 7 | | |
| 8 | Prior period adjustments | 8 | | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | | |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | | |

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII ☐

| | | Yes | No |
|-----------|---|-----|----|
| 1 | Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other <input checked="" type="checkbox"/> If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O. | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis <input checked="" type="checkbox"/> | | |
| b | Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis <input checked="" type="checkbox"/> | | |
| c | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | | |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits | | |

Form **990** (2012)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2012

**Open to Public
Inspection**

Name of the organization

Employer identification number

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

☒ **a** ☐ Type I **b** ☐ Type II **c** ☐ Type III—Functionally integrated **d** ☐ Type III—Non-functionally integrated

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in **(ii)** and **(iii)** below, the governing body of the supported organization?

| | Yes | No |
|-----------------|--------------------------|-------------------------------------|
| 11g(i) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 11g(ii) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 11g(iii) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

(ii) A family member of a person described in **(i)** above?

(iii) A 35% controlled entity of a person described in **(i)** or **(ii)** above?

h Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1–9 above or IRC section (see instructions)) | (iv) Is the organization in col. (i) listed in your governing document? | | (v) Did you notify the organization in col. (i) of your support? | | (vi) Is the organization in col. (i) organized in the U.S.? | | (vii) Amount of monetary support |
|------------------------------------|-------------------------------------|---|---|--------------------------|--|--------------------------|---|--------------------------|-------------------------------------|
| | | | Yes | No | Yes | No | Yes | No | |
| (A) | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (B) | | | | | | | | | |
| (C) | | | | | | | | | |
| (D) | | | | | | | | | |
| (E) | | | | | | | | | |
| Total | | | | | | | | | <input checked="" type="checkbox"/> |

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Cat. No. 11285F

Schedule A (Form 990 or 990-EZ) 2012

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | | | | | | |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 Public support. Subtract line 5 from line 4. | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|--|----------|----------|----------|----------|-----------|--------------------------|
| 7 Amounts from line 4 | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here | | | | | | <input type="checkbox"/> |

Section C. Computation of Public Support Percentage

| | | |
|--|-----------|--------------------------|
| 14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) | 14 | % |
| 15 Public support percentage from 2011 Schedule A, Part II, line 14 | 15 | % |
| 16a 33⅓% support test—2012. If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization | | <input type="checkbox"/> |
| b 33⅓% support test—2011. If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization | | <input type="checkbox"/> |
| 17a 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization | | <input type="checkbox"/> |
| b 10%-facts-and-circumstances test—2011. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization | | <input type="checkbox"/> |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions | | <input type="checkbox"/> |

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |
| 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|--|-----------|---|
| 15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2011 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|--|-----------|---|
| 17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2011 Schedule A, Part III, line 17 | 18 | % |
| 19a 33¹/₃% support tests—2012. If the organization did not check the box on line 14, and line 15 is more than 33 ¹ / ₃ %, and line 17 is not more than 33 ¹ / ₃ %, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| b 33¹/₃% support tests—2011. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 ¹ / ₃ %, and line 18 is not more than 33 ¹ / ₃ %, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/> | | |

Part IV

Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

[illegible]

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2012

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527

- ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **See separate instructions.**

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

| | |
|----------------------|--------------------------------|
| Name of organization | Employer identification number |
|----------------------|--------------------------------|

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$ [REDACTED]
- 3 Volunteer hours ▶ [REDACTED]

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ [REDACTED]
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ [REDACTED]
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? [REDACTED] ☐ Yes ☐ No
- 4a Was a correction made? [REDACTED] ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ [REDACTED]
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ [REDACTED]
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ [REDACTED]
- 4 Did the filing organization file **Form 1120-POL** for this year? [REDACTED] ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

| (a) Name | (b) Address | (c) EIN | (d) Amount paid from filing organization's funds. If none, enter -0-. | (e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-. |
|----------|-------------|---------|---|--|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Cat. No. 50084S

Schedule C (Form 990 or 990-EZ) 2012

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

| Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.) | | (a) Filing organization's totals | (b) Affiliated group totals | | | | | | | | | | | | |
|---|---|---|------------------------------------|--------------------|-------------------------------|---|--|---|--|--|---|-------------------|--------------|--|--|
| 1a | Total lobbying expenditures to influence public opinion (grass roots lobbying) | | | | | | | | | | | | | | |
| b | Total lobbying expenditures to influence a legislative body (direct lobbying) | | | | | | | | | | | | | | |
| c | Total lobbying expenditures (add lines 1a and 1b) | | | | | | | | | | | | | | |
| d | Other exempt purpose expenditures | | | | | | | | | | | | | | |
| e | Total exempt purpose expenditures (add lines 1c and 1d) | | | | | | | | | | | | | | |
| f | Lobbying nontaxable amount. Enter the amount from the following table in both columns. | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table> | | If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | Not over \$500,000 | 20% of the amount on line 1e. | Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000. | Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000. | Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000. | Over \$17,000,000 | \$1,000,000. | | |
| If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | | | | | | | | | | | | | | |
| Not over \$500,000 | 20% of the amount on line 1e. | | | | | | | | | | | | | | |
| Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000. | | | | | | | | | | | | | | |
| Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000. | | | | | | | | | | | | | | |
| Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000. | | | | | | | | | | | | | | |
| Over \$17,000,000 | \$1,000,000. | | | | | | | | | | | | | | |
| g | Grassroots nontaxable amount (enter 25% of line 1f) | | | | | | | | | | | | | | |
| h | Subtract line 1g from line 1a. If zero or less, enter -0- | | | | | | | | | | | | | | |
| i | Subtract line 1f from line 1c. If zero or less, enter -0- | | | | | | | | | | | | | | |
| j | If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? | | | | | | | | | | | | | | |

☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

| Lobbying Expenditures During 4-Year Averaging Period | | | | | |
|--|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) Total |
| 2a Lobbying nontaxable amount | | | | | |
| b Lobbying ceiling amount (150% of line 2a, column (e)) | | | | | |
| c Total lobbying expenditures | | | | | |
| d Grassroots nontaxable amount | | | | | |
| e Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | |
| f Grassroots lobbying expenditures | | | | | |

Schedule C (Form 990 or 990-EZ) 2012

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

| | (a) | | (b) |
|--|-----|----|--------|
| | Yes | No | Amount |
| 1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: | | | |
| a Volunteers? | | | |
| b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? | | | |
| c Media advertisements? | | | |
| d Mailings to members, legislators, or the public? | | | |
| e Publications, or published or broadcast statements? | | | |
| f Grants to other organizations for lobbying purposes? | | | |
| g Direct contact with legislators, their staffs, government officials, or a legislative body? | | | |
| h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? | | | |
| i Other activities? | | | |
| j Total. Add lines 1c through 1i | | | |
| 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? | | | |
| b If "Yes," enter the amount of any tax incurred under section 4912 | | | |
| c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 | | | |
| d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? | | | |

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

| | Yes | No |
|--|----------|----|
| 1 Were substantially all (90% or more) dues received nondeductible by members? | 1 | |
| 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? | 2 | |
| 3 Did the organization agree to carry over lobbying and political expenditures from the prior year? | 3 | |

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

| | | |
|---|-----------|--|
| 1 Dues, assessments and similar amounts from members | 1 | |
| 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid). | | |
| a Current year | 2a | |
| b Carryover from last year | 2b | |
| c Total | 2c | |
| 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues | 3 | |
| 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? | 4 | |
| 5 Taxable amount of lobbying and political expenditures (see instructions) | 5 | |

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
► **Attach to Form 990. ► See separate instructions.**

OMB No. 1545-0047

2012

**Open to Public
Inspection**

Name of the organization

Employer identification number

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

| | (a) Donor advised funds | (b) Funds and other accounts |
|---|-------------------------|--|
| 1 Total number at end of year | | |
| 2 Aggregate contributions to (during year) | | |
| 3 Aggregate grants from (during year) | | |
| 4 Aggregate value at end of year | | |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (e.g., recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

| | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2d |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ► \$

(ii) Assets included in Form 990, Part X ► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ► \$

b Assets included in Form 990, Part X ► \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a** ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations

- d** ☐ Loan or exchange programs
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

| | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | | | | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Temporarily restricted endowment ☐ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

| | Yes | No |
|---------------|-----|----|
| 3a(i) | | |
| 3a(ii) | | |
| 3b | | |

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---------------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | | | |
| d Equipment | | | | |
| e Other | | | | |

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|--|
| (1) Financial derivatives | | |
| (2) Closely-held equity interests | | |
| (3) Other | | |
| (A) ----- | | |
| (B) ----- | | |
| (C) ----- | | |
| (D) ----- | | |
| (E) ----- | | |
| (F) ----- | | |
| (G) ----- | | |
| (H) ----- | | |
| (I) ----- | | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ► | | |

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

| (a) Description of investment type | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|--|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| (10) | | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ► | | |

Part IX Other Assets. See Form 990, Part X, line 15.

| (a) Description | (b) Book value |
|---|----------------|
| (1) | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| (10) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ► | |

Part X Other Liabilities. See Form 990, Part X, line 25.

| 1. (a) Description of liability | (b) Book value |
|---|----------------|
| (1) Federal income taxes | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| (10) | |
| (11) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ► | |

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

| | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events (add col. (a) through col. (c)) |
|-----------------|---|--------------|--------------|------------------|--|
| | | (event type) | (event type) | (total number) | |
| Revenue | 1 Gross receipts | | | | |
| | 2 Less: Contributions | | | | |
| | 3 Gross income (line 1 minus line 2) | | | | |
| Direct Expenses | 4 Cash prizes | | | | |
| | 5 Noncash prizes | | | | |
| | 6 Rent/facility costs | | | | |
| | 7 Food and beverages | | | | |
| | 8 Entertainment | | | | |
| | 9 Other direct expenses | | | | |
| | 10 Direct expense summary. Add lines 4 through 9 in column (d) ▶ | | | | () |
| | 11 Net income summary. Combine line 3, column (d), and line 10 ▶ | | | | |

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

| | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col. (a) through col. (c)) |
|-----------------|--|---|---|---|---|
| Revenue | 1 Gross revenue | | | | |
| Direct Expenses | 2 Cash prizes | | | | |
| | 3 Noncash prizes | | | | |
| | 4 Rent/facility costs | | | | |
| | 5 Other direct expenses | | | | |
| | 6 Volunteer labor | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | |
| | 7 Direct expense summary. Add lines 2 through 5 in column (d) ▶ | | | | () |
| | 8 Net gaming income summary. Combine line 1, column d, and line 7 ▶ | | | | |

9 Enter the state(s) in which the organization operates gaming activities: _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . ☐ Yes ☐ No

b If "Yes," explain: _____

**SCHEDULE H
(Form 990)**

Department of the Treasury
Internal Revenue Service

Hospitals

► **Complete if the organization answered "Yes" to Form 990, Part IV, question 20.**
► **Attach to Form 990. ► See separate instructions.**

OMB No. 1545-0047

2012

**Open to Public
Inspection**

Name of the organization

Employer identification number

Part I Financial Assistance and Certain Other Community Benefits at Cost

| | Yes | No |
|--|-----|----|
| 1a Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a . . . | | |
| 1b If "Yes," was it a written policy? | | |
| 2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year. | | |
| <input type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities | | |
| <input type="checkbox"/> Generally tailored to individual hospital facilities | | |
| 3 Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year. | | |
| a Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing free care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care: | | |
| <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____% | | |
| b Did the organization use FPG as a factor in determining eligibility for providing discounted care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care: | | |
| <input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____% | | |
| c If the organization used factors other than FPG in determining eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care. | | |
| 4 Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"? | | |
| 5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year? | | |
| 5b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount? | | |
| 5c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care? | | |
| 6a Did the organization prepare a community benefit report during the tax year? | | |
| 6b If "Yes," did the organization make it available to the public? | | |

Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H.

| 7 Financial Assistance and Certain Other Community Benefits at Cost | | | | | | |
|--|--|--------------------------------------|--|--------------------------------------|--|-------------------------------------|
| Financial Assistance and Means-Tested Government Programs | (a) Number of activities or programs (optional) | (b) Persons served (optional) | (c) Total community benefit expense | (d) Direct offsetting revenue | (e) Net community benefit expense | (f) Percent of total expense |
| a Financial Assistance at cost (from Worksheet 1) | | | | | | |
| b Medicaid (from Worksheet 3, column a) | | | | | | |
| c Costs of other means-tested government programs (from Worksheet 3, column b) | | | | | | |
| d Total Financial Assistance and Means-Tested Government Programs | | | | | | |
| Other Benefits | | | | | | |
| e Community health improvement services and community benefit operations (from Worksheet 4) | | | | | | |
| f Health professions education (from Worksheet 5) | | | | | | |
| g Subsidized health services (from Worksheet 6) | | | | | | |
| h Research (from Worksheet 7) | | | | | | |
| i Cash and in-kind contributions for community benefit (from Worksheet 8) | | | | | | |
| j Total. Other Benefits | | | | | | |
| k Total. Add lines 7d and 7j | | | | | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50192T

Schedule H (Form 990) 2012

Part II Community Building Activities Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

| | (a) Number of activities or programs (optional) | (b) Persons served (optional) | (c) Total community building expense | (d) Direct offsetting revenue | (e) Net community building expense | (f) Percent of total expense |
|---|---|-------------------------------|--------------------------------------|-------------------------------|------------------------------------|------------------------------|
| 1 Physical improvements and housing | | | | | | |
| 2 Economic development | | | | | | |
| 3 Community support | | | | | | |
| 4 Environmental improvements | | | | | | |
| 5 Leadership development and training for community members | | | | | | |
| 6 Coalition building | | | | | | |
| 7 Community health improvement advocacy | | | | | | |
| 8 Workforce development | | | | | | |
| 9 Other | | | | | | |
| 10 Total | | | | | | |

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

- 1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15? **1**
- 2 Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount **2**
- 3 Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit. **3**
- 4 Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.

Section B. Medicare

- 5 Enter total revenue received from Medicare (including DSH and IME) **5**
- 6 Enter Medicare allowable costs of care relating to payments on line 5 **6**
- 7 Subtract line 6 from line 5. This is the surplus (or shortfall) **7**
- 8 Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used:

☒ Cost accounting system ☐ Cost to charge ratio ☐ Other

Section C. Collection Practices

- 9a Did the organization have a written debt collection policy during the tax year? **9a**
- b If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI **9b**

Part IV Management Companies and Joint Ventures (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)

| (a) Name of entity | (b) Description of primary activity of entity | (c) Organization's profit % or stock ownership % | (d) Officers, directors, trustees, or key employees' profit % or stock ownership % | (e) Physicians' profit % or stock ownership % |
|--------------------|---|--|--|---|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |

Part V Facility Information**Section A. Hospital Facilities**

(list in order of size, from largest to smallest—see instructions)
 How many hospital facilities did the organization operate during the tax year? _____

Name, address, and primary website address

| | Licensed hospital | General medical & surgical | Children's hospital | Teaching hospital | Critical access hospital | Research facility | ER-24 hours | ER-other | Other (describe) | Facility reporting group |
|------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| 1 [Redacted] | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2 | | | | | | | | | | |
| 3 | | | | | | | | | | |
| 4 | | | | | | | | | | |
| 5 | | | | | | | | | | |
| 6 | | | | | | | | | | |
| 7 | | | | | | | | | | |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |
| 10 | | | | | | | | | | |
| 11 | | | | | | | | | | |
| 12 | | | | | | | | | | |

Part V Facility Information (continued)**Section B. Facility Policies and Practices**

(Complete a separate Section B for each of the hospital facilities or facility reporting groups listed in Part V, Section A)

Name of hospital facility or facility reporting group

For single facility filers only: line number of hospital facility (from Schedule H, Part V, Section A)

Community Health Needs Assessment (Lines 1 through 8c are optional for tax years beginning on or before March 23, 2012)

- 1** During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 9.

If "Yes," indicate what the CHNA report describes (check all that apply):

- a** ☐ A definition of the community served by the hospital facility
- b** ☐ Demographics of the community
- c** ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community
- d** ☐ How data was obtained
- e** ☐ The health needs of the community
- f** ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups
- g** ☐ The process for identifying and prioritizing community health needs and services to meet the community health needs
- h** ☐ The process for consulting with persons representing the community's interests
- i** ☐ Information gaps that limit the hospital facility's ability to assess the community's health needs
- j** ☐ Other (describe in Part VI)

- 2** Indicate the tax year the hospital facility last conducted a CHNA: 20

- 3** In conducting its most recent CHNA, did the hospital facility take into account input from representatives of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted

- 4** Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI

- 5** Did the hospital facility make its CHNA report widely available to the public?

If "Yes," indicate how the CHNA report was made widely available (check all that apply):

- a** ☐ Hospital facility's website
- b** ☐ Available upon request from the hospital facility
- c** ☐ Other (describe in Part VI)

- 6** If the hospital facility addressed needs identified in its most recently conducted CHNA, indicate how (check all that apply to date):

- a** ☐ Adoption of an implementation strategy that addresses each of the community health needs identified through the CHNA
- b** ☐ Execution of the implementation strategy
- c** ☐ Participation in the development of a community-wide plan
- d** ☐ Participation in the execution of a community-wide plan
- e** ☐ Inclusion of a community benefit section in operational plans
- f** ☐ Adoption of a budget for provision of services that address the needs identified in the CHNA
- g** ☐ Prioritization of health needs in its community
- h** ☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community
- i** ☐ Other (describe in Part VI)

- 7** Did the hospital facility address all of the needs identified in its most recently conducted CHNA? If "No," explain in Part VI which needs it has not addressed and the reasons why it has not addressed such needs.

- 8a** Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?

- 8b** If "Yes" to line 8a, did the organization file Form 4720 to report the section 4959 excise tax?

- c** If "Yes" to line 8b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$

Yes No

1

3

4

5

7

8a

8b

Part V Facility Information (continued)**Financial Assistance Policy**

| | Yes | No |
|---|-----------|----|
| Did the hospital facility have in place during the tax year a written financial assistance policy that: | | |
| 9 Explained eligibility criteria for financial assistance, and whether such assistance includes free or discounted care? | 9 | |
| 10 Used federal poverty guidelines (FPG) to determine eligibility for providing <i>free</i> care? | 10 | |
| If "Yes," indicate the FPG family income limit for eligibility for free care: <input type="checkbox"/> % | | |
| If "No," explain in Part VI the criteria the hospital facility used. | | |
| 11 Used FPG to determine eligibility for providing <i>discounted</i> care? | 11 | |
| If "Yes," indicate the FPG family income limit for eligibility for discounted care: <input type="checkbox"/> % | | |
| If "No," explain in Part VI the criteria the hospital facility used. | | |
| 12 Explained the basis for calculating amounts charged to patients? | 12 | |
| If "Yes," indicate the factors used in determining such amounts (check all that apply): <input type="checkbox"/> | | |
| a <input type="checkbox"/> Income level | | |
| b <input type="checkbox"/> Asset level | | |
| c <input type="checkbox"/> Medical indigency | | |
| d <input type="checkbox"/> Insurance status | | |
| e <input type="checkbox"/> Uninsured discount | | |
| f <input type="checkbox"/> Medicaid/Medicare | | |
| g <input type="checkbox"/> State regulation | | |
| h <input type="checkbox"/> Other (describe in Part VI) | | |
| 13 Explained the method for applying for financial assistance? | 13 | |
| 14 Included measures to publicize the policy within the community served by the hospital facility? | 14 | |
| If "Yes," indicate how the hospital facility publicized the policy (check all that apply): <input type="checkbox"/> | | |
| a <input type="checkbox"/> The policy was posted on the hospital facility's website | | |
| b <input type="checkbox"/> The policy was attached to billing invoices | | |
| c <input type="checkbox"/> The policy was posted in the hospital facility's emergency rooms or waiting rooms | | |
| d <input type="checkbox"/> The policy was posted in the hospital facility's admissions offices | | |
| e <input type="checkbox"/> The policy was provided, in writing, to patients on admission to the hospital facility | | |
| f <input type="checkbox"/> The policy was available on request | | |
| g <input type="checkbox"/> Other (describe in Part VI) | | |

Billing and Collections

| | | |
|--|-----------|--|
| 15 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment? | 15 | |
| 16 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP: <input type="checkbox"/> | | |
| a <input type="checkbox"/> Reporting to credit agency | | |
| b <input type="checkbox"/> Lawsuits | | |
| c <input type="checkbox"/> Liens on residences | | |
| d <input type="checkbox"/> Body attachments | | |
| e <input type="checkbox"/> Other similar actions (describe in Part VI) | | |
| 17 Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP? | 17 | |
| If "Yes," check all actions in which the hospital facility or a third party engaged: <input type="checkbox"/> | | |
| a <input type="checkbox"/> Reporting to credit agency | | |
| b <input type="checkbox"/> Lawsuits | | |
| c <input type="checkbox"/> Liens on residences | | |
| d <input type="checkbox"/> Body attachments | | |
| e <input type="checkbox"/> Other similar actions (describe in Part VI) | | |

Part V Facility Information (continued)

- 18** Indicate which efforts the hospital facility made before initiating any of the actions listed in line 17 (check all that apply): ■
- a** ☐ Notified individuals of the financial assistance policy on admission
 - b** ☐ Notified individuals of the financial assistance policy prior to discharge
 - c** ☐ Notified individuals of the financial assistance policy in communications with the patients regarding the patients' bills
 - d** ☐ Documented its determination of whether patients were eligible for financial assistance under the hospital facility's financial assistance policy
 - e** ☐ Other (describe in Part VI)

Policy Relating to Emergency Medical Care

- | | Yes | No |
|---|-----------|----|
| 19 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy? | 19 | ■ |
| If "No," indicate why: ■ | | |
| a <input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions | | |
| b <input type="checkbox"/> The hospital facility's policy was not in writing | | |
| c <input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI) | | |
| d <input type="checkbox"/> Other (describe in Part VI) | | |

Charges to Individuals Eligible for Assistance under the FAP (FAP-Eligible Individuals)

- | | | |
|--|-----------|---|
| 20 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care. ■ | | |
| a <input type="checkbox"/> The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged | | |
| b <input type="checkbox"/> The hospital facility used the average of its three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged | | |
| c <input type="checkbox"/> The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged | | |
| d <input type="checkbox"/> Other (describe in Part VI) | | |
| 21 During the tax year, did the hospital facility charge any of its FAP-eligible individuals, to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care? | 21 | ■ |
| If "Yes," explain in Part VI. | | |
| 22 During the tax year, did the hospital facility charge any FAP-eligible individuals an amount equal to the gross charge for any service provided to that individual? | 22 | ■ |
| If "Yes," explain in Part VI. | | |

Schedule H (Form 990) 2012

Part V Facility Information *(continued)***Section C. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility**

(list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year? 1

| Name and address | Type of Facility (describe) |
|------------------|-----------------------------|
| 1 | |
| | |
| 2 | |
| | |
| 3 | |
| | |
| 4 | |
| | |
| 5 | |
| | |
| 6 | |
| | |
| 7 | |
| | |
| 8 | |
| | |
| 9 | |
| | |
| 10 | |
| | |

Schedule H (Form 990) 2012

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service
Name of the organization

Compensation Information
For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
▶ **Complete if the organization answered "Yes" to Form 990,**
Part IV, line 23.
▶ **Attach to Form 990. ▶ See separate instructions.**















OMB No. 1545-0047

2012

**Open to Public
Inspection**

Employer identification number

Part I Questions Regarding Compensation

| | Yes | No |
|--|-----------|---|
| 1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.  | | |
| <input type="checkbox"/> First-class or charter travel | | |
| <input type="checkbox"/> Travel for companions | | |
| <input type="checkbox"/> Tax indemnification and gross-up payments | | |
| <input type="checkbox"/> Discretionary spending account | | |
| <input type="checkbox"/> Housing allowance or residence for personal use | | |
| <input type="checkbox"/> Payments for business use of personal residence | | |
| <input type="checkbox"/> Health or social club dues or initiation fees | | |
| <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) | | |
| b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain. | 1b |  |
| 2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a? | 2 |  |
| 3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.  | | |
| <input type="checkbox"/> Compensation committee | | |
| <input type="checkbox"/> Independent compensation consultant | | |
| <input type="checkbox"/> Form 990 of other organizations | | |
| <input type="checkbox"/> Written employment contract | | |
| <input type="checkbox"/> Compensation survey or study | | |
| <input type="checkbox"/> Approval by the board or compensation committee | | |
| 4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: | | |
| a Receive a severance payment or change-of-control payment? | 4a |  |
| b Participate in, or receive payment from, a supplemental nonqualified retirement plan? | 4b |  |
| c Participate in, or receive payment from, an equity-based compensation arrangement? | 4c |  |
| If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III. | | |
| Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5–9. | | |
| 5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: | | |
| a The organization? | 5a |  |
| b Any related organization? | 5b |  |
| If "Yes" to line 5a or 5b, describe in Part III. | | |
| 6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: | | |
| a The organization? | 6a |  |
| b Any related organization? | 6b |  |
| If "Yes" to line 6a or 6b, describe in Part III. | | |
| 7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III | 7 |  |
| 8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III | 8 |  |
| 9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? | 9 |  |

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50053T

Schedule J (Form 990) 2012

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| | (A) Name and Title | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)–(D) | (F) Compensation reported as deferred in prior Form 990 |
|----|--------------------|--|-------------------------------------|-------------------------------------|--|--|-------------------------|---------------------------------|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | | |
| 1 | | (i) [REDACTED] | (ii) [REDACTED] | (iii) [REDACTED] | | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | (ii) [REDACTED] | | | | | | | |
| 2 | | (i) [REDACTED] | | | | | | | |
| | | (ii) [REDACTED] | | | | | | | |
| 3 | | (i) [REDACTED] | | | | | | | |
| | | (ii) [REDACTED] | | | | | | | |
| 4 | | (i) [REDACTED] | | | | | | | |
| | | (ii) [REDACTED] | | | | | | | |
| 5 | | (i) [REDACTED] | | | | | | | |
| | | (ii) [REDACTED] | | | | | | | |
| 6 | | (i) [REDACTED] | | | | | | | |
| | | (ii) [REDACTED] | | | | | | | |
| 7 | | (i) [REDACTED] | | | | | | | |
| | | (ii) [REDACTED] | | | | | | | |
| 8 | | (i) [REDACTED] | | | | | | | |
| | | (ii) [REDACTED] | | | | | | | |
| 9 | | (i) [REDACTED] | | | | | | | |
| | | (ii) [REDACTED] | | | | | | | |
| 10 | | (i) [REDACTED] | | | | | | | |
| | | (ii) [REDACTED] | | | | | | | |
| 11 | | (i) [REDACTED] | | | | | | | |
| | | (ii) [REDACTED] | | | | | | | |
| 12 | | (i) [REDACTED] | | | | | | | |
| | | (ii) [REDACTED] | | | | | | | |
| 13 | | (i) [REDACTED] | | | | | | | |
| | | (ii) [REDACTED] | | | | | | | |
| 14 | | (i) [REDACTED] | | | | | | | |
| | | (ii) [REDACTED] | | | | | | | |
| 15 | | (i) [REDACTED] | | | | | | | |
| | | (ii) [REDACTED] | | | | | | | |
| 16 | | (i) [REDACTED] | | | | | | | |
| | | (ii) [REDACTED] | | | | | | | |

**SCHEDULE K
(Form 990)**

Supplemental Information on Tax-Exempt Bonds

► Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
► Attach to Form 990. ► See separate instructions.

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

2012
Open to Public Inspection

Name of the organization

Employer identification number

Part I Bond Issues

| | (a) Issuer name | (b) Issuer EIN | (c) CUSIP # | (d) Date issued | (e) Issue price | (f) Description of purpose | (g) Defeased | | | | (h) On behalf of issuer | | (i) Pooled financing | |
|---|-----------------|----------------|-------------|-----------------|-----------------|----------------------------|--------------|----|-----|----|-------------------------|----|----------------------|----|
| | | | | | | | Yes | No | Yes | No | Yes | No | Yes | No |
| A | | | | | | | | | | | | | | |
| B | | | | | | | | | | | | | | |
| C | | | | | | | | | | | | | | |
| D | | | | | | | | | | | | | | |

Part II Proceeds

| | | | | | | | | | | | | | | |
|----|--|-----|----|--|--|--|--|--|--|--|--|--|--|--|
| 1 | Amount of bonds retired | A | | | | | | | | | | | | |
| 2 | Amount of bonds legally defeased | | | | | | | | | | | | | |
| 3 | Total proceeds of issue | | | | | | | | | | | | | |
| 4 | Gross proceeds in reserve funds | | | | | | | | | | | | | |
| 5 | Capitalized interest from proceeds | | | | | | | | | | | | | |
| 6 | Proceeds in refunding escrows | | | | | | | | | | | | | |
| 7 | Issuance costs from proceeds | | | | | | | | | | | | | |
| 8 | Credit enhancement from proceeds | | | | | | | | | | | | | |
| 9 | Working capital expenditures from proceeds | | | | | | | | | | | | | |
| 10 | Capital expenditures from proceeds | | | | | | | | | | | | | |
| 11 | Other spent proceeds | | | | | | | | | | | | | |
| 12 | Other unspent proceeds | | | | | | | | | | | | | |
| 13 | Year of substantial completion | | | | | | | | | | | | | |
| 14 | Were the bonds issued as part of a current refunding issue? | Yes | No | | | | | | | | | | | |
| 15 | Were the bonds issued as part of an advance refunding issue? | | | | | | | | | | | | | |
| 16 | Has the final allocation of proceeds been made? | | | | | | | | | | | | | |
| 17 | Does the organization maintain adequate books and records to support the final allocation of proceeds? | | | | | | | | | | | | | |

Part III Private Business Use

| | | | | | | | | | | | | | |
|---|--|---|-----|----|---|-----|----|---|-----|----|---|-----|----|
| 1 | Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? | A | Yes | No | B | Yes | No | C | Yes | No | D | Yes | No |
| 2 | Are there any lease arrangements that may result in private business use of bond-financed property? | | | | | | | | | | | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50193E

Schedule K (Form 990) 2012

Part III Private Business Use (Continued)

| | A | | B | | C | | D | |
|---|-----|----|-----|----|-----|----|-----|----|
| | Yes | No | Yes | No | Yes | No | Yes | No |
| 3a Are there any management or service contracts that may result in private business use of bond-financed property? | | | | | | | | |
| b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property? | | | | | | | | |
| c Are there any research agreements that may result in private business use of bond-financed property? | | | | | | | | |
| d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? | | | | | | | | |
| 4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶ | | % | | % | | % | | % |
| 5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶ | | % | | % | | % | | % |
| 6 Total of lines 4 and 5 | | % | | % | | % | | % |
| 7 Does the bond issue meet the private security or payment test? | | | | | | | | |
| 8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? | | | | | | | | |
| b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of | | % | | % | | % | | % |
| c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? | | | | | | | | |
| 9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? | | | | | | | | |

Part IV Arbitrage

| | A | | B | | C | | D | |
|--|-----|----|-----|----|-----|----|-----|----|
| | Yes | No | Yes | No | Yes | No | Yes | No |
| 1 Has the issuer filed Form 8038-T? | | | | | | | | |
| 2 If "No" to line 1, did the following apply? | | | | | | | | |
| a Rebate not due yet? | | | | | | | | |
| b Exception to rebate? | | | | | | | | |
| c No rebate due? | | | | | | | | |
| If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed | | | | | | | | |
| 3 Is the bond issue a variable rate issue? | | | | | | | | |
| 4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue? | | | | | | | | |
| b Name of provider | | | | | | | | |
| c Term of hedge | | | | | | | | |
| d Was the hedge superintegrated? | | | | | | | | |
| e Was the hedge terminated? | | | | | | | | |

Schedule K (Form 990) 2012

Part IV Arbitrage (Continued)

| | A | | B | | C | | D | |
|--|-----|----|-----|----|-----|----|-----|----|
| | Yes | No | Yes | No | Yes | No | Yes | No |
| 5a Were gross proceeds invested in a guaranteed investment contract (GIC)? . | | | | | | | | |
| b Name of provider | | | | | | | | |
| c Term of GIC | | | | | | | | |
| d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? | | | | | | | | |
| 6 Were any gross proceeds invested beyond an available temporary period? . | | | | | | | | |
| 7 Has the organization established written procedures to monitor the requirements of section 148? | | | | | | | | |

Part V Procedures To Undertake Corrective Action

| | A | | B | | C | | D | |
|--|-----|----|-----|----|-----|----|-----|----|
| | Yes | No | Yes | No | Yes | No | Yes | No |
| Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations? | | | | | | | | |

Part VI **Supplemental Information.** Complete this part to provide additional information for responses to questions on Schedule K (see instructions).

[illegible]

| Part VI | Supplemental Information. Complete this part to provide additional information for responses to questions on Schedule K (see instructions) (Continued) |
|---|--|
| <p>1. Supplemental Information. Complete this part to provide additional information for responses to questions on Schedule K (see instructions) (Continued)</p> | |

[illegible]

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Noncash Contributions

► Complete if the organizations answered "Yes" on Form
990, Part IV, lines 29 or 30.
► Attach to Form 990.

OMB No. 1545-0047

2012

**Open To Public
Inspection**

Employer identification number

Part I Types of Property

| | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|---|-------------------------------|--|--|--|
| 1 Art—Works of art | | | | |
| 2 Art—Historical treasures | | | | |
| 3 Art—Fractional interests | | | | |
| 4 Books and publications | | | | |
| 5 Clothing and household goods | | | | |
| 6 Cars and other vehicles | | | | |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities—Publicly traded | | | | |
| 10 Securities—Closely held stock | | | | |
| 11 Securities—Partnership, LLC, or trust interests | | | | |
| 12 Securities—Miscellaneous | | | | |
| 13 Qualified conservation contribution—Historic structures | | | | |
| 14 Qualified conservation contribution—Other | | | | |
| 15 Real estate—Residential | | | | |
| 16 Real estate—Commercial | | | | |
| 17 Real estate—Other | | | | |
| 18 Collectibles | | | | |
| 19 Food inventory | | | | |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other ► () | | | | |
| 26 Other ► () | | | | |
| 27 Other ► () | | | | |
| 28 Other ► () | | | | |
| 29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement | | | | 29 |
| 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1–28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? | | | | Yes No |
| b If "Yes," describe the arrangement in Part II. | | | | |
| 31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? | | | | Yes No |
| 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? | | | | Yes No |
| b If "Yes," describe in Part II. | | | | |
| 33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II. | | | | |

Part I Liquidation, Termination, or Dissolution (continued)

Note. If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B), line 16 (Total assets), and line 26 (Total liabilities), should equal -0-.

| | Yes | No |
|---|-----------|----|
| Note. If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B), line 16 (Total assets), and line 26 (Total liabilities), should equal -0-. | | |
| 3 Did the organization distribute its assets in accordance with its governing instrument(s)? If "No," describe in Part III. | 3 | |
| 4a Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate? | 4a | |
| b If "Yes," did the organization provide such notice? | 4b | |
| 5 Did the organization discharge or pay all of its liabilities in accordance with state laws? | 5 | |
| 6a Did the organization have any tax-exempt bonds outstanding during the year? | 6a | |
| b Did the organization discharge or defease all of its tax-exempt bond liabilities during the tax year in accordance with the Internal Revenue Code and state laws? | 6b | |
| c If "Yes" to line 6b, describe in Part III how the organization defeased or otherwise settled these liabilities. If "No," explain in Part III. | | |

Part II
Sale, Exchange, Disposition, or Other Transfer of More Than 25% of the Organization's Assets. Complete this part if the organization answered

“Yes” to Form 990, Part IV, line 32, or Form 990-EZ, line 36. Part II can be duplicated if additional space is needed.

[illegible]

2 Did or will any officer, director, trustee, or key employee of the organization:

| | | | |
|----------|---|-----------|--|
| a | Become a director or trustee of a successor or transferee organization? | 2a | |
| b | Become an employee of, or independent contractor for, a successor or transferee organization? | 2b | |
| c | Become a direct or indirect owner of a successor or transferee organization? | 2c | |
| d | Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets? | 2d | |
| e | If the organization answered "Yes" to any of the questions in this line, provide the name of the person involved and explain in Part III. ► | | |


Department of the Treasury
Internal Revenue Service

► Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
 ► Attach to Form 990. ► See separate instructions.

Name of the organization

Employer identification number

Part I

| | (a) Name, address, and EIN (if applicable) of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|---|---|-------------------------|--|---------------------|---------------------------|----------------------------------|
|  (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| (5) | | | | | | |
| (6) | | | | | | |

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? | |
|---|-------------------------|--|----------------------------|---|----------------------------------|--|----|
| | | | | | | Yes | No |
| (1) | | | | | | | |
| (2) | | | | | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 990.








Cat. No. 50135Y

Schedule R (Form 990) 2012

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of- year assets | (h) Disproportionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|---|-------------------------|--|-------------------------------------|---|---------------------------------|--|---|----|---|---|----|--------------------------------|
| | | | | | | | Yes | No | | Yes | No | |
| (1)  | | | | | | | | | | | | |
| (2)  | | | | | | | | | | | | |
| (3)  | | | | | | | | | | | | |
| (4)  | | | | | | | | | | | | |
| (5)  | | | | | | | | | | | | |
| (6)  | | | | | | | | | | | | |
| (7)  | | | | | | | | | | | | |

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | (i) Section 512(b)(3) controlled entity? | |
|---|-------------------------|---|-------------------------------------|---|---------------------------------|---------------------------------------|--------------------------------|---|----|
| | | | | | | | | Yes | No |
| (1)  | | | | | | | | | |
| (2)  | | | | | | | | | |
| (3)  | | | | | | | | | |
| (4)  | | | | | | | | | |
| (5)  | | | | | | | | | |
| (6)  | | | | | | | | | |
| (7)  | | | | | | | | | |

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36.)**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?

| | Yes | No |
|---|-----|----|
| a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity | | |
| b Gift, grant, or capital contribution to related organization(s) | | |
| c Gift, grant, or capital contribution from related organization(s) | | |
| d Loans or loan guarantees to or for related organization(s) | | |
| e Loans or loan guarantees by related organization(s) | | |
| f Dividends from related organization(s) | | |
| g Sale of assets to related organization(s) | | |
| h Purchase of assets from related organization(s) | | |
| i Exchange of assets with related organization(s) | | |
| j Lease of facilities, equipment, or other assets to related organization(s) | | |
| k Lease of facilities, equipment, or other assets from related organization(s) | | |
| l Performance of services or membership or fundraising solicitations for related organization(s) | | |
| m Performance of services or membership or fundraising solicitations by related organization(s) | | |
| n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | | |
| o Sharing of paid employees with related organization(s) | | |
| p Reimbursement paid to related organization(s) for expenses | | |
| q Reimbursement paid by related organization(s) for expenses | | |
| r Other transfer of cash or property to related organization(s) | | |
| s Other transfer of cash or property from related organization(s) | | |

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

| | (a) Name of other organization | (b) Transaction type (a–s) | (c) Amount involved | (d) Method of determining amount involved |
|-----|-----------------------------------|----------------------------------|------------------------|--|
| | | | | |
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

| | (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Predominant income (related, unrelated, excluded from tax under section 512-514) | (e) Are all partners section 501(c)(3) organizations? | | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|------|---|-------------------------|--|---|---|----|---------------------------------|--|---|----|---|---|----|--------------------------------|
| | | | | | Yes | No | | | Yes | No | | Yes | No | |
| (1) | | | | | | | | | | | | | | |
| (2) | | | | | | | | | | | | | | |
| (3) | | | | | | | | | | | | | | |
| (4) | | | | | | | | | | | | | | |
| (5) | | | | | | | | | | | | | | |
| (6) | | | | | | | | | | | | | | |
| (7) | | | | | | | | | | | | | | |
| (8) | | | | | | | | | | | | | | |
| (9) | | | | | | | | | | | | | | |
| (10) | | | | | | | | | | | | | | |
| (11) | | | | | | | | | | | | | | |
| (12) | | | | | | | | | | | | | | |
| (13) | | | | | | | | | | | | | | |
| (14) | | | | | | | | | | | | | | |
| (15) | | | | | | | | | | | | | | |
| (16) | | | | | | | | | | | | | | |

Schedule R (Form 990) 2012

Short Form
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

► The organization may have to use a copy of this return to satisfy state reporting requirements.

2012**Open to Public
Inspection**

A For the 2012 calendar year, or tax year beginning , 2012, and ending , 20

B Check if applicable:

☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
City or town, state or country, and ZIP + 4

D Employer identification number
E Telephone number
F Group Exemption Number ►

G Accounting Method: ☐ Cash ☐ Accrual Other (specify) ►

H Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ►

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I ☐

| | | | | |
|-------------------|---|--|---|-----------|
| Revenue | 1 | Contributions, gifts, grants, and similar amounts received | 1 | |
| | 2 | Program service revenue including government fees and contracts | 2 | |
| | 3 | Membership dues and assessments | 3 | |
| | 4 | Investment income | 4 | |
| | 5a | Gross amount from sale of assets other than inventory | 5a | |
| | 5b | Less: cost or other basis and sales expenses | 5b | |
| | 5c | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) | 5c | |
| | 6 | Gaming and fundraising events | | |
| | a | Gross income from gaming (attach Schedule G if greater than \$15,000) | 6a | |
| Expenses | b | Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) | 6b | |
| | c | Less: direct expenses from gaming and fundraising events | 6c | |
| | d | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | 6d | |
| | 7a | Gross sales of inventory, less returns and allowances | 7a | |
| | b | Less: cost of goods sold | 7b | |
| | c | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | 7c | |
| | 8 | Other revenue (describe in Schedule O) | 8 | |
| | 9 | Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ► | 9 | |
| | 10 | Grants and similar amounts paid (list in Schedule O) | 10 | |
| | Net Assets | 11 | Benefits paid to or for members | 11 |
| 12 | | Salaries, other compensation, and employee benefits | 12 | |
| 13 | | Professional fees and other payments to independent contractors | 13 | |
| 14 | | Occupancy, rent, utilities, and maintenance | 14 | |
| 15 | | Printing, publications, postage, and shipping | 15 | |
| 16 | | Other expenses (describe in Schedule O) | 16 | |
| 17 | | Total expenses. Add lines 10 through 16 ► | 17 | |
| 18 | Excess or (deficit) for the year (Subtract line 17 from line 9) | 18 | | |
| Net Assets | 19 | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) | 19 | |
| | 20 | Other changes in net assets or fund balances (explain in Schedule O) | 20 | |
| | 21 | Net assets or fund balances at end of year. Combine lines 18 through 20 ► | 21 | |

Part II **Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II ☐

| | | (A) Beginning of year | (B) End of year |
|----|---|-----------------------|-----------------|
| 22 | Cash, savings, and investments | | 22 |
| 23 | Land and buildings | | 23 |
| 24 | Other assets (describe in Schedule O) | | 24 |
| 25 | Total assets | | 25 |
| 26 | Total liabilities (describe in Schedule O) | | 26 |
| 27 | Net assets or fund balances (line 27 of column (B) must agree with line 21) | | 27 |

| | |
|-----------------|---|
| Part III | Statement of Program Service Accomplishments (see the instructions for Part III) |
|-----------------|---|

Check if the organization used Schedule O to respond to any question in this Part III . . . ☐

What is the organization's primary exempt purpose?

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

| | | |
|--|--------------------------|-----|
| 28 | | |
| (Grants \$) If this amount includes foreign grants, check here ▶ | <input type="checkbox"/> | 28a |
| 29 | | |
| (Grants \$) If this amount includes foreign grants, check here ▶ | <input type="checkbox"/> | 29a |
| 30 | | |
| (Grants \$) If this amount includes foreign grants, check here ▶ | <input type="checkbox"/> | 30a |
| 31 Other program services (describe in Schedule O) | | |
| (Grants \$) If this amount includes foreign grants, check here ▶ | <input type="checkbox"/> | 31a |
| 32 Total program service expenses (add lines 28a through 31a) ▶ | | 32 |

Part IV List of Officers, Directors, Trustees, and Key Employees List each one even if not compensated (see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV ☐

[illegible]

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

| | Yes | No |
|--|------------|----|
| 33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O | 33 | |
| 34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) | 34 | |
| 35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? | 35a | |
| b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O | 35b | |
| c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III | 35c | |
| 36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N | 36 | |
| 37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a | | |
| b Did the organization file Form 1120-POL for this year? | 37b | |
| 38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? | 38a | |
| b If "Yes," complete Schedule L, Part II and enter the total amount involved | 38b | |
| 39 Section 501(c)(7) organizations. Enter: | | |
| a Initiation fees and capital contributions included on line 9 | 39a | |
| b Gross receipts, included on line 9, for public use of club facilities | 39b | |
| 40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶ | | |
| b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I | 40b | |
| c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ | | |
| d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ | | |
| e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T | 40e | |
| 41 List the states with which a copy of this return is filed ▶ | | |
| 42a The organization's books are in care of ▶ Telephone no. ▶ Located at ▶ ZIP + 4 ▶ | | |
| b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts . | 42b | |
| c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶ | 42c | |
| 43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 | | |
| 44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ | 44a | |
| b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ | 44b | |
| c Did the organization receive any payments for indoor tanning services during the year? | 44c | |
| d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O | 44d | |
| 45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 45a | |
| 45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) | 45b | |

| | Yes | No |
|--|-----------|----|
| 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | 46 | |

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

| | Yes | No |
|--|------------|----|
| 47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II | 47 | |
| 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 48 | |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | 49a | |
| b If "Yes," was the related organization a section 527 organization? | 49b | |

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

| (a) Name and title of each employee paid more than \$100,000 | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|--|--|---|---|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

| (a) Name and address of each independent contractor paid more than \$100,000 | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ☐ Yes ☐ No

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

| | | | | | |
|-------------------------------|--|----------------------|------|---|------|
| Sign Here | Signature of officer | | Date | | |
| | Type or print name and title | | | | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | Firm's name | Firm's EIN | | Phone no. | |
| | Firm's address | | | | |
| | May the IRS discuss this return with the preparer shown above? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | |

Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements.

For calendar year 2012 or tax year beginning**, 2012, and ending****, 20**

| | | |
|---|--|--|
| Name of foundation <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> | | A Employer identification number <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> |
| Number and street (or P.O. box number if mail is not delivered to street address) | Room/suite | B Telephone number (see instructions) |
| City or town, state, and ZIP code <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="background-color: black; width: 100px; height: 15px;"></div> <div style="background-color: black; width: 100px; height: 15px;"></div> </div> | | C If exemption application is pending, check here <input type="checkbox"/> |
| G Check all that apply: <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div> <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change </div> <div> <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change </div> </div> | | D 1. Foreign organizations, check here . . . <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation . . . <input type="checkbox"/> E If private foundation status was terminated under section 507(b)(1)(A), check here . . . <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here . . . <input type="checkbox"/> |
| H Check type of organization <input type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation | | |
| I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ► \$ <div style="background-color: black; width: 100px; height: 15px; display: inline-block;"></div> | J Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) <div style="background-color: black; width: 100px; height: 15px; display: inline-block;"></div> <i>(Part I, column (d) must be on cash basis.)</i> | |

| Part I Analysis of Revenue and Expenses <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)</i> | | (a) Revenue and expenses per books | (b) Net investment income | (c) Adjusted net income | (d) Disbursements for charitable purposes (cash basis only) |
|---|---|------------------------------------|---------------------------|-------------------------|---|
| Revenue | 1 Contributions, gifts, grants, etc., received (attach schedule) | | | | |
| | 2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B | | | | |
| | 3 Interest on savings and temporary cash investments | | | | |
| | 4 Dividends and interest from securities | | | | |
| | 5a Gross rents | | | | |
| | b Net rental income or (loss) | | | | |
| | 6a Net gain or (loss) from sale of assets not on line 10 | | | | |
| | b Gross sales price for all assets on line 6a | | | | |
| | 7 Capital gain net income (from Part IV, line 2) . . . | | | | |
| | 8 Net short-term capital gain | | | | |
| | 9 Income modifications | | | | |
| | 10a Gross sales less returns and allowances | | | | |
| b Less: Cost of goods sold | | | | | |
| c Gross profit or (loss) (attach schedule) | | | | | |
| 11 Other income (attach schedule) | | | | | |
| 12 Total. Add lines 1 through 11 | | | | | |
| Operating and Administrative Expenses | 13 Compensation of officers, directors, trustees, etc. | | | | |
| | 14 Other employee salaries and wages | | | | |
| | 15 Pension plans, employee benefits | | | | |
| | 16a Legal fees (attach schedule) | | | | |
| | b Accounting fees (attach schedule) | | | | |
| | c Other professional fees (attach schedule) | | | | |
| | 17 Interest | | | | |
| | 18 Taxes (attach schedule) (see instructions) | | | | |
| | 19 Depreciation (attach schedule) and depletion . . . | | | | |
| | 20 Occupancy | | | | |
| | 21 Travel, conferences, and meetings | | | | |
| | 22 Printing and publications | | | | |
| | 23 Other expenses (attach schedule) | | | | |
| | 24 Total operating and administrative expenses. Add lines 13 through 23 | | | | |
| | 25 Contributions, gifts, grants paid | | | | |
| 26 Total expenses and disbursements. Add lines 24 and 25 | | | | | |
| 27 Subtract line 26 from line 12: | | | | | |
| a Excess of revenue over expenses and disbursements | | | | | |
| b Net investment income (if negative, enter -0-) . . . | | | | | |
| c Adjusted net income (if negative, enter -0-) . . . | | | | | |

| Part II Balance Sheets | | Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.) | Beginning of year | End of year | |
|--|--|--|-------------------|----------------|-----------------------|
| | | | (a) Book Value | (b) Book Value | (c) Fair Market Value |
| Assets | 1 Cash—non-interest-bearing | | | | |
| | 2 Savings and temporary cash investments | | | | |
| | 3 Accounts receivable ▶ | | | | |
| | Less: allowance for doubtful accounts ▶ | | | | |
| | 4 Pledges receivable ▶ | | | | |
| | Less: allowance for doubtful accounts ▶ | | | | |
| | 5 Grants receivable | | | | |
| | 6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) | | | | |
| | 7 Other notes and loans receivable (attach schedule) ▶ | | | | |
| | Less: allowance for doubtful accounts ▶ | | | | |
| | 8 Inventories for sale or use | | | | |
| | 9 Prepaid expenses and deferred charges | | | | |
| | 10a Investments—U.S. and state government obligations (attach schedule) | | | | |
| | b Investments—corporate stock (attach schedule) | | | | |
| | c Investments—corporate bonds (attach schedule) | | | | |
| | 11 Investments—land, buildings, and equipment: basis ▶ | | | | |
| Liabilities | Less: accumulated depreciation (attach schedule) ▶ | | | | |
| | 12 Investments—mortgage loans | | | | |
| | 13 Investments—other (attach schedule) | | | | |
| | 14 Land, buildings, and equipment: basis ▶ | | | | |
| | Less: accumulated depreciation (attach schedule) ▶ | | | | |
| | 15 Other assets (describe ▶) | | | | |
| | 16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I) | | | | |
| | 17 Accounts payable and accrued expenses | | | | |
| Net Assets or Fund Balances | 18 Grants payable | | | | |
| | 19 Deferred revenue | | | | |
| | 20 Loans from officers, directors, trustees, and other disqualified persons | | | | |
| | 21 Mortgages and other notes payable (attach schedule) | | | | |
| | 22 Other liabilities (describe ▶) | | | | |
| | 23 Total liabilities (add lines 17 through 22) | | | | |
| Foundations that follow SFAS 117, check here <input type="checkbox"/> | 24 Unrestricted | | | | |
| | 25 Temporarily restricted | | | | |
| | 26 Permanently restricted | | | | |
| | Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> | | | | |
| | 27 Capital stock, trust principal, or current funds | | | | |
| | 28 Paid-in or capital surplus, or land, bldg., and equipment fund | | | | |
| | 29 Retained earnings, accumulated income, endowment, or other funds | | | | |
| | 30 Total net assets or fund balances (see instructions) | | | | |
| Net Assets or Fund Balances | 31 Total liabilities and net assets/fund balances (see instructions) | | | | |

Part III Analysis of Changes in Net Assets or Fund Balances

| | | |
|---|----------|--|
| 1 Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return) | 1 | |
| 2 Enter amount from Part I, line 27a | 2 | |
| 3 Other increases not included in line 2 (itemize) ▶ | 3 | |
| 4 Add lines 1, 2, and 3 | 4 | |
| 5 Decreases not included in line 2 (itemize) ▶ | 5 | |
| 6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 | 6 | |

Form **990-PF** (2012)

Part IV Capital Gains and Losses for Tax on Investment Income

| (a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.) | | (b) How acquired P—Purchase D—Donation | (c) Date acquired (mo., day, yr.) | (d) Date sold (mo., day, yr.) |
|---|---|---|---|----------------------------------|
| 1a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| e | | | | |
| (e) Gross sales price | (f) Depreciation allowed (or allowable) | (g) Cost or other basis plus expense of sale | (h) Gain or (loss) (e) plus (f) minus (g) | |
| a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| e | | | | |
| Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69 | | | | |
| (i) F.M.V. as of 12/31/69 | (j) Adjusted basis as of 12/31/69 | (k) Excess of col. (i) over col. (j), if any | (l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h)) | |
| a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| e | | | | |
| 2 Capital gain net income or (net capital loss) | <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 } </div> <div style="border-left: 1px solid black; padding-left: 10px;"> 2 </div> </div> | | ■ | |
| 3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8 | <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> { If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8 } </div> <div style="border-left: 1px solid black; padding-left: 10px;"> 3 </div> </div> | | | |

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☐ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

| 1 Enter the appropriate amount in each column for each year; see the instructions before making any entries. | | | | |
|--|--|--|---|---|
| (a) Base period years Calendar year (or tax year beginning in) | (b) Adjusted qualifying distributions | (c) Net value of noncharitable-use assets | (d) Distribution ratio (col. (b) divided by col. (c)) | |
| 2011 | | | | |
| 2010 | | | | |
| 2009 | | | | |
| 2008 | | | | |
| 2007 | | | | |
| 2 Total of line 1, column (d) | | | 2 | |
| 3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years | | | 3 | ■ |
| 4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5 | | | 4 | ■ |
| 5 Multiply line 4 by line 3 | | | 5 | ■ |
| 6 Enter 1% of net investment income (1% of Part I, line 27b) | | | 6 | |
| 7 Add lines 5 and 6 | | | 7 | |
| 8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions. | | | 8 | |

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

| | | | | |
|-----------|---|-----------|--|--|
| 1a | Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions) | | | |
| b | Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b | 1 | | |
| c | All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b). | | | |
| 2 | Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-) | 2 | | |
| 3 | Add lines 1 and 2 | 3 | | |
| 4 | Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-) | 4 | | |
| 5 | Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0- | 5 | | |
| 6 | Credits/Payments: | | | |
| a | 2012 estimated tax payments and 2011 overpayment credited to 2012 | 6a | | |
| b | Exempt foreign organizations—tax withheld at source | 6b | | |
| c | Tax paid with application for extension of time to file (Form 8868) | 6c | | |
| d | Backup withholding erroneously withheld | 6d | | |
| 7 | Total credits and payments. Add lines 6a through 6d | 7 | | |
| 8 | Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached | 8 | | |
| 9 | Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed | 9 | | |
| 10 | Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid | 10 | | |
| 11 | Enter the amount of line 10 to be: Credited to 2013 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/> | 11 | | |

Part VII-A Statements Regarding Activities

| | Yes | No |
|---|-----------|----|
| 1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? | 1a | |
| b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i> | 1b | |
| c Did the foundation file Form 1120-POL for this year? | 1c | |
| d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input type="checkbox"/> \$ _____ (2) On foundation managers. <input type="checkbox"/> \$ _____ | | |
| e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ _____ | | |
| 2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i> | 2 | |
| 3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i> | 3 | |
| 4a Did the foundation have unrelated business gross income of \$1,000 or more during the year? | 4a | |
| b If "Yes," has it filed a tax return on Form 990-T for this year? | 4b | |
| 5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i> | 5 | |
| 6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? | 6 | |
| 7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV</i> | 7 | |
| 8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> | | |
| b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? <i>If "No," attach explanation</i> | 8b | |
| 9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i> | 9 | |
| 10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i> | 10 | |

Form **990-PF** (2012)

Part VII-A Statements Regarding Activities (continued)

| | | | | |
|-------------------------|--|-----------|-------------------------------------|-----------------------------|
| 11 | At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions) | 11 | <input checked="" type="checkbox"/> | |
| 12 | Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions) | 12 | <input checked="" type="checkbox"/> | |
| 13 | Did the foundation comply with the public inspection requirements for its annual returns and exemption application? | 13 | | |
| Website address ▶ _____ | | | | |
| 14 | The books are in care of ▶ _____ Telephone no. ▶ _____ | | | |
| | Located at ▶ _____ ZIP+4 ▶ _____ | | | |
| 15 | Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here. <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year ▶ 15 | | | |
| 16 | At any time during calendar year 2012, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶ | 16 | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.**

| | Yes | No |
|--|---|----|
| 1a During the year did the foundation (either directly or indirectly): | | |
| (1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> | |
| (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> | |
| (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> | |
| (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> | |
| (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> | |
| (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> | |
| b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No | 1b <input checked="" type="checkbox"/> | |
| Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/> | | |
| c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2012? | 1c <input checked="" type="checkbox"/> | |
| 2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)): | | |
| a At the end of tax year 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> | |
| If "Yes," list the years ▶ 20____, 20____, 20____, 20____ | | |
| b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.) | 2b <input checked="" type="checkbox"/> | |
| c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 20____, 20____, 20____, 20____ | | |
| 3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> | |
| b If "Yes," did it have excess business holdings in 2012 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2012.) | 3b <input checked="" type="checkbox"/> | |
| 4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? | 4a <input checked="" type="checkbox"/> | |
| b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012? | 4b <input checked="" type="checkbox"/> | |

Form **990-PF** (2012)

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to:**(1)** Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☐ No**(2)** Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☐ No**(3)** Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☐ No**(4)** Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☐ No**(5)** Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☐ No**b** If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? ☐ Yes ☐ NoOrganizations relying on a current notice regarding disaster assistance check here ☐**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☐ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☐ No

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☐ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☐ No**Part VIII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

| (a) Name and address | (b) Title, and average hours per week devoted to position | (c) Compensation (if not paid, enter -0-) | (d) Contributions to employee benefit plans and deferred compensation | (e) Expense account, other allowances |
|----------------------|---|---|---|---------------------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

| (a) Name and address of each employee paid more than \$50,000 | (b) Title, and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans and deferred compensation | (e) Expense account, other allowances |
|---|---|------------------|---|---------------------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Total number of other employees paid over \$50,000 ☐

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)***3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."**

| (a) Name and address of each person paid more than \$50,000 | (b) Type of service | (c) Compensation |
|---|---------------------|------------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total number of others receiving over \$50,000 for professional services | | ▶ |

Part IX-A Summary of Direct Charitable Activities

| List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc. | Expenses |
|--|----------|
| 1 | |
| 2 | |
| 3 | |
| 4 | |

Part IX-B Summary of Program-Related Investments (see instructions)

| Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2. | Amount |
|---|--------|
| 1 | |
| 2 | |
| All other program-related investments. See instructions. | |
| 3 | |
| Total. Add lines 1 through 3 | ▶ |

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

| | | | |
|----------|--|-----------|--|
| 1 | Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes: | | |
| a | Average monthly fair market value of securities | 1a | |
| b | Average of monthly cash balances | 1b | |
| c | Fair market value of all other assets (see instructions) | 1c | |
| d | Total (add lines 1a, b, and c) | 1d | |
| e | Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) | 1e | |
| 2 | Acquisition indebtedness applicable to line 1 assets | 2 | |
| 3 | Subtract line 2 from line 1d | 3 | |
| 4 | Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions) | 4 | |
| 5 | Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4 | 5 | |
| 6 | Minimum investment return. Enter 5% of line 5 | 6 | |

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

| | | | |
|-----------|---|-----------|--|
| 1 | Minimum investment return from Part X, line 6 | 1 | |
| 2a | Tax on investment income for 2012 from Part VI, line 5 | 2a | |
| b | Income tax for 2012. (This does not include the tax from Part VI.) | 2b | |
| c | Add lines 2a and 2b | 2c | |
| 3 | Distributable amount before adjustments. Subtract line 2c from line 1 | 3 | |
| 4 | Recoveries of amounts treated as qualifying distributions | 4 | |
| 5 | Add lines 3 and 4 | 5 | |
| 6 | Deduction from distributable amount (see instructions) | 6 | |
| 7 | Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1 | 7 | |

Part XII Qualifying Distributions (see instructions)

| | | | |
|----------|--|-----------|--|
| 1 | Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes: | | |
| a | Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26 | 1a | |
| b | Program-related investments—total from Part IX-B | 1b | |
| 2 | Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes | 2 | |
| 3 | Amounts set aside for specific charitable projects that satisfy the: | | |
| a | Suitability test (prior IRS approval required) | 3a | |
| b | Cash distribution test (attach the required schedule) | 3b | |
| 4 | Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4 | 4 | |
| 5 | Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions) | 5 | |
| 6 | Adjusted qualifying distributions. Subtract line 5 from line 4 | 6 | |

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Form **990-PF** (2012)

Part XIII Undistributed Income (see instructions)

| | (a) Corpus | (b) Years prior to 2011 | (c) 2011 | (d) 2012 |
|---|---------------|----------------------------|-------------|-------------|
| 1 Distributable amount for 2012 from Part XI, line 7 | | | | |
| 2 Undistributed income, if any, as of the end of 2012: | | | | |
| a Enter amount for 2011 only | | | | |
| b Total for prior years: 20____, 20____, 20____ | | | | |
| 3 Excess distributions carryover, if any, to 2012: | | | | |
| a From 2007 | | | | |
| b From 2008 | | | | |
| c From 2009 | | | | |
| d From 2010 | | | | |
| e From 2011 | | | | |
| f Total of lines 3a through e | | | | |
| 4 Qualifying distributions for 2012 from Part XII, line 4: ► \$ _____ | | | | |
| a Applied to 2011, but not more than line 2a | | | | |
| b Applied to undistributed income of prior years (Election required—see instructions) | | | | |
| c Treated as distributions out of corpus (Election required—see instructions) | | | | |
| d Applied to 2012 distributable amount | | | | |
| e Remaining amount distributed out of corpus | | | | |
| 5 Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a).) | | | | |
| 6 Enter the net total of each column as indicated below: | | | | |
| a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 | | | | |
| b Prior years' undistributed income. Subtract line 4b from line 2b | | | | |
| c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed | | | | |
| d Subtract line 6c from line 6b. Taxable amount—see instructions | | | | |
| e Undistributed income for 2011. Subtract line 4a from line 2a. Taxable amount—see instructions | | | | |
| f Undistributed income for 2012. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2013 | | | | |
| 7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions) | | | | |
| 8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions) | | | | |
| 9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a | | | | |
| 10 Analysis of line 9: | | | | |
| a Excess from 2008 | | | | |
| b Excess from 2009 | | | | |
| c Excess from 2010 | | | | |
| d Excess from 2011 | | | | |
| e Excess from 2012 | | | | |

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

- 1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2012, enter the date of the ruling ▶
- b** Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

| | Tax year | Prior 3 years | | | (e) Total |
|--|----------|---------------|----------|----------|-----------|
| | (a) 2012 | (b) 2011 | (c) 2010 | (d) 2009 | |
| 2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed | | | | | |
| b 85% of line 2a | | | | | |
| c Qualifying distributions from Part XII, line 4 for each year listed | | | | | |
| d Amounts included in line 2c not used directly for active conduct of exempt activities | | | | | |
| e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c | | | | | |
| 3 Complete 3a, b, or c for the alternative test relied upon: | | | | | |
| a "Assets" alternative test—enter: | | | | | |
| (1) Value of all assets | | | | | |
| (2) Value of assets qualifying under section 4942(j)(3)(B)(i) | | | | | |
| b "Endowment" alternative test—enter $\frac{2}{3}$ of minimum investment return shown in Part X, line 6 for each year listed | | | | | |
| c "Support" alternative test—enter: | | | | | |
| (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) | | | | | |
| (2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) | | | | | |
| (3) Largest amount of support from an exempt organization | | | | | |
| (4) Gross investment income | | | | | |

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)

- 1 Information Regarding Foundation Managers:**
- a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)
-
- b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.
-
- 2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**
- Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.
- a** The name, address, and telephone number or e-mail of the person to whom applications should be addressed:
-
- b** The form in which applications should be submitted and information and materials they should include:
-
- c** Any submission deadlines:
-
- d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:
-

Part XV **Supplementary Information** (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

| Recipient Name and address (home or business) | If recipient is an individual, show any relationship to any foundation manager or substantial contributor | Foundation status of recipient | Purpose of grant or contribution | Amount |
|--|--|--------------------------------------|-------------------------------------|--------|
| a <i>Paid during the year</i> | | | | |
| Total | | | ▶ 3a | |
| b <i>Approved for future payment</i> | | | | |
| Total | | | ▶ 3b | |

Part XVI-A **Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated.

| Enter gross amounts unless otherwise indicated. | | Unrelated business income | | Excluded by section 512, 513, or 514 | | (e) Related or exempt function income (See instructions.) |
|---|--|---------------------------|---------------|--------------------------------------|---------------|--|
| | | (a) Business code | (b) Amount | (c) Exclusion code | (d) Amount | |
| 1 | Program service revenue: | | | | | |
| a | _____ | | | | | |
| b | _____ | | | | | |
| c | _____ | | | | | |
| d | _____ | | | | | |
| e | _____ | | | | | |
| f | _____ | | | | | |
| g | Fees and contracts from government agencies | | | | | |
| 2 | Membership dues and assessments | | | | | |
| 3 | Interest on savings and temporary cash investments | | | | | |
| 4 | Dividends and interest from securities | | | | | |
| 5 | Net rental income or (loss) from real estate: | | | | | |
| a | Debt-financed property | | | | | |
| b | Not debt-financed property | | | | | |
| 6 | Net rental income or (loss) from personal property | | | | | |
| 7 | Other investment income | | | | | |
| 8 | Gain or (loss) from sales of assets other than inventory | | | | | |
| 9 | Net income or (loss) from special events | | | | | |
| 10 | Gross profit or (loss) from sales of inventory | | | | | |
| 11 | Other revenue: a _____ | | | | | |
| b | _____ | | | | | |
| c | _____ | | | | | |
| d | _____ | | | | | |
| e | _____ | | | | | |
| 12 | Subtotal. Add columns (b), (d), and (e) | | | | | |
| 13 | Total. Add line 12, columns (b), (d), and (e) | | | | | |

(See worksheet in line 13 instructions to verify calculations.)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

| | | | | |
|----------|--|--------------|------------|-----------|
| 1 | Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? | | Yes | No |
| a | Transfers from the reporting foundation to a noncharitable exempt organization of: | | | |
| (1) | Cash | 1a(1) | | |
| (2) | Other assets | 1a(2) | | |
| b | Other transactions: | | | |
| (1) | Sales of assets to a noncharitable exempt organization | 1b(1) | | |
| (2) | Purchases of assets from a noncharitable exempt organization | 1b(2) | | |
| (3) | Rental of facilities, equipment, or other assets | 1b(3) | | |
| (4) | Reimbursement arrangements | 1b(4) | | |
| (5) | Loans or loan guarantees | 1b(5) | | |
| (6) | Performance of services or membership or fundraising solicitations | 1b(6) | | |
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees | 1c | | |
| d | If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. | | | |

| (a) Line no. | (b) Amount involved | (c) Name of noncharitable exempt organization | (d) Description of transfers, transactions, and sharing arrangements |
|--------------|---------------------|---|--|
| | | | |
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2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☒ Yes ☐ No

b If "Yes," complete the following schedule.

| (a) Name of organization | (b) Type of organization | (c) Description of relationship |
|--------------------------|--------------------------|---------------------------------|
| | | |
| | | |
| | | |
| | | |
| | | |

Sign Here ▶

Signature of officer or trustee _____

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

Date _____ Title _____

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

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

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

OMB No. 1545-0047

2012

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

Name of the organization

Employer identification number

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990; or check the box on line H of its Form 990-EZ or on Part I, line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Cat. No. 30613X Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

| | |
|-----------------------------|---------------------------------------|
| Name of organization | Employer identification number |
|-----------------------------|---------------------------------------|

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|-------------------------------------|----------------------------|--|
| | <div></div> <div></div> <div></div> | <div>\$</div> <div></div> | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| | <div></div> <div></div> <div></div> | <div>\$</div> <div></div> | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| | <div></div> <div></div> <div></div> | <div>\$</div> <div></div> | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| | <div></div> <div></div> <div></div> | <div>\$</div> <div></div> | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| | <div></div> <div></div> <div></div> | <div>\$</div> <div></div> | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| | <div></div> <div></div> <div></div> | <div>\$</div> <div></div> | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| | <div></div> <div></div> <div></div> | <div>\$</div> <div></div> | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |

Department of the Treasury
Internal Revenue Service**Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))For calendar year 2012 or other tax year beginning , 2012, and
ending , 20 . ▶ See separate instructions.

OMB No. 1545-0687

2012Open to Public Inspection for
501(c)(3) Organizations Only

| | | | |
|---|----------------------|--|---|
| A Check box if address changed | Print or Type | Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) | D Employer identification number (Employees' trust, see instructions.) |
| B Exempt under section 501() () <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) | | Number, street, and room or suite no. If a P.O. box, see instructions. | E Unrelated business activity codes (see instructions) |
| C Book value of all assets at end of year | | City or town, state, and ZIP code | |
| F Group exemption number (see instructions) ▶ | | | |
| G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust | | | |
| H Describe the organization's primary unrelated business activity. ▶ | | | |
| I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation. ▶ | | | |
| J The books are in care of ▶ | | Telephone number ▶ | |

| Part I Unrelated Trade or Business Income | | (A) Income | (B) Expenses | (C) Net |
|---|--|------------|--------------|---------|
| 1a Gross receipts or sales | | | | |
| b Less returns and allowances | | | | |
| c Balance ▶ | | | | |
| 2 Cost of goods sold (Schedule A, line 7) | | | | |
| 3 Gross profit. Subtract line 2 from line 1c | | | | |
| 4a Capital gain net income (attach Schedule D) | | | | |
| b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) | | | | |
| c Capital loss deduction for trusts | | | | |
| 5 Income (loss) from partnerships and S corporations (attach statement) | | | | |
| 6 Rent income (Schedule C) | | | | |
| 7 Unrelated debt-financed income (Schedule E) | | | | |
| 8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F) | | | | |
| 9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G) | | | | |
| 10 Exploited exempt activity income (Schedule I) | | | | |
| 11 Advertising income (Schedule J) | | | | |
| 12 Other income (see instructions; attach statement) | | | | |
| 13 Total. Combine lines 3 through 12 | | | | |

| Part II Deductions Not Taken Elsewhere (see instructions for limitations on deductions) (except for contributions, deductions must be directly connected with the unrelated business income) | | | |
|---|------------|------------|--|
| 14 Compensation of officers, directors, and trustees (Schedule K) | | 14 | |
| 15 Salaries and wages | | 15 | |
| 16 Repairs and maintenance | | 16 | |
| 17 Bad debts | | 17 | |
| 18 Interest (attach statement) | | 18 | |
| 19 Taxes and licenses | | 19 | |
| 20 Charitable contributions (see instructions for limitation rules) | | 20 | |
| 21 Depreciation (attach Form 4562) | 21 | | |
| 22 Less depreciation claimed on Schedule A and elsewhere on return | 22a | 22b | |
| 23 Depletion | | 23 | |
| 24 Contributions to deferred compensation plans | | 24 | |
| 25 Employee benefit programs | | 25 | |
| 26 Excess exempt expenses (Schedule I) | | 26 | |
| 27 Excess readership costs (Schedule J) | | 27 | |
| 28 Other deductions (attach statement) | | 28 | |
| 29 Total deductions. Add lines 14 through 28 | | 29 | |
| 30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 | | 30 | |
| 31 Net operating loss deduction (limited to the amount on line 30) | | 31 | |
| 32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30 | | 32 | |
| 33 Specific deduction (generally \$1,000, but see line 33 instructions for exceptions) | | 33 | |
| 34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32 | | 34 | |

Part III Tax Computation**35 Organizations taxable as corporations** (see instructions for tax computation). Controlled group members (sections 1561 and 1563) check here ☐ **See instructions** and:**a** Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):**(1)** \$ **(2)** \$ **(3)** \$ **b** Enter organization's share of: **(1)** Additional 5% tax (not more than \$11,750) \$ **(2)** Additional 3% tax (not more than \$100,000) \$ **c** Income tax on the amount on line 34 **35c** **36 Trusts taxable at trust rates** (see instructions for tax computation). Income tax on the amount on line 34 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041) **36** **37 Proxy tax** (see instructions) **37** **38 Alternative minimum tax** **38** **39 Total.** Add lines 37 and 38 to line 35c or 36, whichever applies **39** **Part IV Tax and Payments****40a** Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **40a** **b** Other credits (see instructions) **40b** **c** General business credit. Attach Form 3800 (see instructions) **40c** **d** Credit for prior year minimum tax (attach Form 8801 or 8827) **40d** **e Total credits.** Add lines 40a through 40d **40e** **41** Subtract line 40e from line 39 **41** **42** Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach statement) **42** **43 Total tax.** Add lines 41 and 42 **43** **44a** Payments: A 2011 overpayment credited to 2012 **44a** **b** 2012 estimated tax payments **44b** **c** Tax deposited with Form 8868 **44c** **d** Foreign organizations: Tax paid or withheld at source (see instructions) **44d** **e** Backup withholding (see instructions) **44e** **f** Credit for small employer health insurance premiums (Attach Form 8941) **44f** **g** Other credits and payments: ☐ Form 2439☐ Form 4136☐ OtherTotal **44g** **45 Total payments.** Add lines 44a through 44g **45** **46** Estimated tax penalty (see instructions). Check if Form 2220 is attached **46** **47 Tax due.** If line 45 is less than the total of lines 43 and 46, enter amount owed **47** **48 Overpayment.** If line 45 is larger than the total of lines 43 and 46, enter amount overpaid **48** **49** Enter the amount of line 48 you want: **Credited to 2013 estimated tax** **Refunded** **Part V Statements Regarding Certain Activities and Other Information** (see instructions)**1** At any time during the 2012 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here **Yes** **No** **2** During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file. **Yes** **No** **3** Enter the amount of tax-exempt interest received or accrued during the tax year **\$** **Schedule A—Cost of Goods Sold.** Enter method of inventory valuation **▶****1** Inventory at beginning of year **1** **2** Purchases **2** **3** Cost of labor **3** **4a** Additional section 263A costs (attach statement) **4a** **b** Other costs (attach statement) **4b** **5 Total.** Add lines 1 through 4b **5** **6** Inventory at end of year **6** **7 Cost of goods sold.** Subtract line 6 from line 5. Enter here and in Part I, line 2 **7** **8** Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? **Yes** **No** **Sign Here**

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

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions) **Yes** **No** **Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name **▶**Firm's EIN **▶**Firm's address **▶**

Phone no.

Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

| |
|-----|
| (1) |
| (2) |
| (3) |
| (4) |

2. Rent received or accrued

| (a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) | (b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) | 3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach statement) |
|---|---|--|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| Total | Total | |

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . ▶**(b) Total deductions.**

Enter here and on page 1, Part I, line 6, column (B) ▶

Schedule E—Unrelated Debt-Financed Income (see instructions)

| 1. Description of debt-financed property | | 2. Gross income from or allocable to debt-financed property | 3. Deductions directly connected with or allocable to debt-financed property | |
|--|--|---|--|---|
| | | | (a) Straight line depreciation (attach statement) | (b) Other deductions (attach statement) |
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| 4. Amount of average acquisition debt on or allocable to debt-financed property (attach statement) | 5. Average adjusted basis of or allocable to debt-financed property (attach statement) | 6. Column 4 divided by column 5 | 7. Gross income reportable (column 2 × column 6) | 8. Allocable deductions (column 6 × total of columns 3(a) and 3(b)) |
| (1) | | % | | |
| (2) | | % | | |
| (3) | | % | | |
| (4) | | % | | |
| | | | Enter here and on page 1, Part I, line 7, column (A). | Enter here and on page 1, Part I, line 7, column (B). |

Totals . . . ▶**Total dividends-received deductions** included in column 8 . . . ▶**Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

| 1. Name of controlled organization | 2. Employer identification number | Exempt Controlled Organizations | | | |
|------------------------------------|-----------------------------------|---|-------------------------------------|---|--|
| | | 3. Net unrelated income (loss) (see instructions) | 4. Total of specified payments made | 5. Part of column 4 that is included in the controlling organization's gross income | 6. Deductions directly connected with income in column 5 |
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |

Nonexempt Controlled Organizations

| 7. Taxable Income | 8. Net unrelated income (loss) (see instructions) | 9. Total of specified payments made | 10. Part of column 9 that is included in the controlling organization's gross income | 11. Deductions directly connected with income in column 10 |
|-------------------|---|-------------------------------------|--|--|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |

Totals . . . ▶

Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).

Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

| 1. Description of income | 2. Amount of income | 3. Deductions directly connected (attach statement) | 4. Set-asides (attach statement) | 5. Total deductions and set-asides (col. 3 plus col. 4) |
|--------------------------|---|---|----------------------------------|---|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| Totals | Enter here and on page 1, Part I, line 9, column (A). | | | Enter here and on page 1, Part I, line 9, column (B). |

Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

| 1. Description of exploited activity | 2. Gross unrelated business income from trade or business | 3. Expenses directly connected with production of unrelated business income | 4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7. | 5. Gross income from activity that is not unrelated business income | 6. Expenses attributable to column 5 | 7. Excess exempt expenses (column 6 minus column 5, but not more than column 4). |
|--------------------------------------|---|---|--|---|--------------------------------------|--|
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Totals | Enter here and on page 1, Part I, line 10, col. (A). | Enter here and on page 1, Part I, line 10, col. (B). | | | | Enter here and on page 1, Part II, line 26. |

Schedule J—Advertising Income (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

| 1. Name of periodical | 2. Gross advertising income | 3. Direct advertising costs | 4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7. | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4). |
|--|-----------------------------|-----------------------------|--|-----------------------|---------------------|---|
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Totals (carry to Part II, line (5)) | | | | | | |

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

| 1. Name of periodical | 2. Gross advertising income | 3. Direct advertising costs | 4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7. | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4). |
|------------------------------------|--|--|--|-----------------------|---------------------|---|
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Totals from Part I | | | | | | |
| Totals, Part II (lines 1-5) | Enter here and on page 1, Part I, line 11, col. (A). | Enter here and on page 1, Part I, line 11, col. (B). | | | | Enter here and on page 1, Part II, line 27. |

Schedule K—Compensation of Officers, Directors, and Trustees (see instructions)

| 1. Name | 2. Title | 3. Percent of time devoted to business | 4. Compensation attributable to unrelated business |
|---------|----------|--|--|
| (1) | | % | |
| (2) | | % | |
| (3) | | % | |
| (4) | | % | |

Total. Enter here and on page 1, Part II, line 14

**Return of Certain Excise Taxes Under Chapters
41 and 42 of the Internal Revenue Code**

(Sections 170(f)(10), 664(c)(2), 4911, 4912, 4941, 4942, 4943, 4944, 4945, 4955, 4958, 4959, 4965, 4966, and 4967)

► Information about Form 4720 and its separate instructions is at www.irs.gov/form4720.

OMB No. 1545-0052

2012

| | |
|---|--|
| For calendar year 2012 or other tax year beginning _____, 2012, and ending _____, 20 | |
| Name of organization or entity <div style="background-color: black; width: 100px; height: 20px; margin: 5px 0;"></div> | Employer identification number |
| Number, street, and room or suite no. (or P.O. box if mail is not delivered to street address) | Check box for type of annual return: <input type="checkbox"/> Form 990 <input type="checkbox"/> Form 990-EZ <input type="checkbox"/> Form 990-PF <input type="checkbox"/> Form 5227 |
| City or town, state, and ZIP code | |

- A** Is the organization a foreign private foundation within the meaning of section 4948(b)?
- B** Has corrective action been taken on any taxable event that resulted in Chapter 42 taxes being reported on this form? (Enter "N/A" if not applicable)

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

If "Yes," attach a detailed description and documentation of the corrective action taken and, if applicable, enter the fair market value of any property recovered as a result of the correction ► \$ _____. If "No," (i.e., any uncorrected acts or transactions), attach an explanation (see instructions).

Part I Taxes on Organization (Sections 170(f)(10), 664(c)(2), 4911(a), 4912(a), 4942(a), 4943(a), 4944(a)(1), 4945(a)(1), 4955(a)(1), 4959, 4965(a)(1), and 4966(a)(1))

| | | | |
|----|--|----|--|
| 1 | Tax on undistributed income—Schedule B, line 4 | 1 | |
| 2 | Tax on excess business holdings—Schedule C, line 7 | 2 | |
| 3 | Tax on investments that jeopardize charitable purpose—Schedule D, Part I, column (e) | 3 | |
| 4 | Tax on taxable expenditures—Schedule E, Part I, column (g) | 4 | |
| 5 | Tax on political expenditures—Schedule F, Part I, column (e) | 5 | |
| 6 | Tax on excess lobbying expenditures—Schedule G, line 4 | 6 | |
| 7 | Tax on disqualifying lobbying expenditures—Schedule H, Part I, column (e) | 7 | |
| 8 | Tax on premiums paid on personal benefit contracts | 8 | |
| 9 | Tax on being a party to prohibited tax shelter transactions—Schedule J, Part I, column (h) | 9 | |
| 10 | Tax on taxable distributions—Schedule K, Part I, column (f) | 10 | |
| 11 | Tax on a charitable remainder trust's unrelated business taxable income. Attach schedule | 11 | |
| 12 | Tax on failure to meet the requirements of section 501(r)(3)—Schedule M, Part II, line 2 | 12 | |
| 13 | Total (add lines 1–12) | 13 | |

Part II-A Taxes on Managers, Self-Dealers, Disqualified Persons, Donors, Donor Advisors, and Related Persons (Sections 4912(b), 4941(a), 4944(a)(2), 4945(a)(2), 4955(a)(2), 4958(a), 4965(a)(2), 4966(a)(2), and 4967(a))

| | | | |
|---|---|--|---|
| (a) Name and address of person subject to tax | | (b) Taxpayer identification number | |
| a | | | |
| b | | | |
| c | | | |
| | (c) Tax on self-dealing—Schedule A, Part II, col. (d), and Part III, col. (d) | (d) Tax on investments that jeopardize charitable purpose—Schedule D, Part II, col. (d) | (e) Tax on taxable expenditures—Schedule E, Part II, col. (d) |
| a | | | |
| b | | | |
| c | | | |
| Total | | | |
| | (g) Tax on disqualifying lobbying expenditures—Schedule H, Part II, col. (d) | (h) Tax on excess benefit transactions—Schedule I, Part II, col. (d), and Part III, col. (d) | (i) Tax on being a party to prohibited tax shelter transactions—Schedule J, Part II, col. (d) |
| a | | | |
| b | | | |
| c | | | |
| Total | | | |
| | (k) Tax on prohibited benefits—Sch L, Part II, col. (d), and Part III, col. (d) | (l) Total—Add cols. (c) through (k) | |
| a | | | |
| b | | | |
| c | | | |
| Total | | | |

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

Cat. No. 13021D

Form **4720** (2012)

Part II-B Summary of Taxes (See **Tax Payments** in the instructions.)

| | | | |
|----------|---|----------|--|
| 1 | Enter the taxes listed in Part II-A, column (l), that apply to managers, self-dealers, disqualified persons, donors, donor advisors, and related persons who sign this form. If all sign, enter the total amount from Part II-A, column (l) | 1 | |
| 2 | Total tax. Add Part I, line 13, and Part II-B, line 1. | 2 | |
| 3 | Total payments including amount paid with Form 8868 (see instructions) | 3 | |
| 4 | Tax due. If line 2 is larger than line 3, enter amount owed (see instructions) ▶ | 4 | |
| 5 | Overpayment. If line 2 is smaller than line 3, enter the difference. This is your refund . . . ▶ | 5 | |

SCHEDULE A—Initial Taxes on Self-Dealing (Section 4941)**Part I Acts of Self-Dealing and Tax Computation**

| (a) Act number | (b) Date of act | (c) Description of act |
|----------------|-----------------|------------------------|
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |

| (d) Question number from Form 990-PF, Part VII-B, or Form 5227, Part VI-B, applicable to the act | (e) Amount involved in act | (f) Initial tax on self-dealing (10% of col. (e)) | (g) Tax on foundation managers (if applicable) (lesser of \$20,000 or 5% of col. (e)) |
|--|----------------------------|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Part II Summary of Tax Liability of Self-Dealers and Proration of Payments

| (a) Names of self-dealers liable for tax | (b) Act no. from Part I, col. (a) | (c) Tax from Part I, col. (f), or prorated amount | (d) Self-dealer's total tax liability (add amounts in col. (c)) (see instructions) |
|--|-----------------------------------|---|--|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Part III Summary of Tax Liability of Foundation Managers and Proration of Payments

| (a) Names of foundation managers liable for tax | (b) Act no. from Part I, col. (a) | (c) Tax from Part I, col. (g), or prorated amount | (d) Manager's total tax liability (add amounts in col. (c)) (see instructions) |
|---|-----------------------------------|---|--|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

SCHEDULE B—Initial Tax on Undistributed Income (Section 4942)

| | | | |
|----------|---|----------|--|
| 1 | Undistributed income for years before 2011 (from Form 990-PF for 2012, Part XIII, line 6d) | 1 | |
| 2 | Undistributed income for 2011 (from Form 990-PF for 2012, Part XIII, line 6e) | 2 | |
| 3 | Total undistributed income at end of current tax year beginning in 2012 and subject to tax under section 4942 (add lines 1 and 2) | 3 | |
| 4 | Tax —Enter 30% of line 3 here and on Part I, line 1 | 4 | |


















SCHEDULE C—Initial Tax on Excess Business Holdings (Section 4943)**Business Holdings and Computation of Tax**

If you have taxable excess holdings in more than one business enterprise, attach a separate schedule for each enterprise. Refer to the instructions for each line item before making any entries.




Name and address of business enterprise

Employer identification number 

Form of enterprise (corporation, partnership, trust, joint venture, sole proprietorship, etc.) . . . 

| | | (a) Voting stock (profits interest or beneficial interest) | (b) Value | (c) Nonvoting stock (capital interest) |
|---|----------|---|---|---|
| 1 Foundation holdings in business enterprise . . . | 1 |  % |  % | |
| 2 Permitted holdings in business enterprise . . . | 2 |  % |  % | |
| 3 Value of excess holdings in business enterprise | 3 |  |  |  |
| 4 Value of excess holdings disposed of within 90 days; or, other value of excess holdings not subject to section 4943 tax (attach explanation) | 4 |  |  |  |
| 5 Taxable excess holdings in business enterprise—line 3 minus line 4 | 5 |  |  |  |
| 6 Tax—Enter 10% of line 5 | 6 |  |  |  |
| 7 Total tax— Add amounts on line 6, columns (a), (b), and (c); enter total here and on Part I, line 2 | 7 |  | | |

SCHEDULE D—Initial Taxes on Investments That Jeopardize Charitable Purpose (Section 4944)**Part I Investments and Tax Computation**

| (a) Investment number | (b) Date of investment | (c) Description of investment | (d) Amount of investment | (e) Initial tax on foundation (10% of col. (d)) | (f) Initial tax on foundation managers (if applicable)—(lesser of \$10,000 or 10% of col. (d)) |
|---|------------------------|-------------------------------|---|---|--|
| 1 | | | | | |
| 2 | | |  |  |  |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| Total— column (e). Enter here and on Part I, line 3 | | | | | |
| Total— column (f). Enter total (or prorated amount) here and in Part II, column (c), below | | | | | |

Part II Summary of Tax Liability of Foundation Managers and Proration of Payments

| (a) Names of foundation managers liable for tax | (b) Investment no. from Part I, col. (a) | (c) Tax from Part I, col. (f), or prorated amount | (d) Manager's total tax liability (add amounts in col. (c)) (see instructions) |
|---|--|---|--|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

SCHEDULE E—Initial Taxes on Taxable Expenditures (Section 4945)**Part I Expenditures and Computation of Tax**

| (a) Item number | (b) Amount | (c) Date paid or incurred | (d) Name and address of recipient | (e) Description of expenditure and purposes for which made |
|---|------------|---------------------------|---|---|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| (f) Question number from Form 990-PF, Part VII-B, or Form 5227, Part VI-B, applicable to the expenditure | | | (g) Initial tax imposed on foundation (20% of col. (b)) | (h) Initial tax imposed on foundation managers (if applicable)—(lesser of \$10,000 or 5% of col. (b)) |
| | | | | |
| | | | | |
| | | | | |
| Total— column (g). Enter here and on Part I, line 4 | | | | |
| Total— column (h). Enter total (or prorated amount) here and in Part II, column (c), below | | | | |

Part II Summary of Tax Liability of Foundation Managers and Proration of Payments

| (a) Names of foundation managers liable for tax | (b) Item no. from Part I, col. (a) | (c) Tax from Part I, col. (h), or prorated amount | (d) Manager's total tax liability (add amounts in col. (c)) (see instructions) |
|---|------------------------------------|---|--|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

SCHEDULE F—Initial Taxes on Political Expenditures (Section 4955)**Part I Expenditures and Computation of Tax**

| (a) Item number | (b) Amount | (c) Date paid or incurred | (d) Description of political expenditure | (e) Initial tax imposed on organization or foundation (10% of col. (b)) | (f) Initial tax imposed on managers (if applicable) (lesser of \$5,000 or 2½% of col. (b)) |
|---|------------|---------------------------|--|---|--|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| Total— column (e). Enter here and on Part I, line 5 | | | | | |
| Total— column (f). Enter total (or prorated amount) here and in Part II, column (c), below | | | | | |

Part II Summary of Tax Liability of Organization Managers or Foundation Managers and Proration of Payments

| (a) Names of organization managers or foundation managers liable for tax | (b) Item no. from Part I, col. (a) | (c) Tax from Part I, col. (f), or prorated amount | (d) Manager's total tax liability (add amounts in col. (c)) (see instructions) |
|--|------------------------------------|---|--|
| | | | |
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SCHEDULE G—Tax on Excess Lobbying Expenditures (Section 4911)

| | | | |
|----------|--|----------|--|
| 1 | Excess of grassroots expenditures over grassroots nontaxable amount (from Schedule C (Form 990 or 990-EZ), Part II-A, column (b), line 1h). (See the instructions before making an entry.) | 1 | |
| 2 | Excess of lobbying expenditures over lobbying nontaxable amount (from Schedule C (Form 990 or 990-EZ), Part II-A, column (b), line 1i). (See the instructions before making an entry.) | 2 | |
| 3 | Taxable lobbying expenditures—enter the larger of line 1 or line 2 | 3 | |
| 4 | Tax— Enter 25% of line 3 here and on Part I, line 6 | 4 | |

SCHEDULE H—Taxes on Disqualifying Lobbying Expenditures (Section 4912)

| Part I Expenditures and Computation of Tax | | | | | |
|---|------------|---------------------------|--|--|---|
| (a) Item number | (b) Amount | (c) Date paid or incurred | (d) Description of lobbying expenditures | (e) Tax imposed on organization (5% of col. (b)) | (f) Tax imposed on organization managers (if applicable)—(5% of col. (b)) |
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| Total— column (e). Enter here and on Part I, line 7 | | | | | |
| Total— column (f). Enter total (or prorated amount) here and in Part II, column (c), below | | | | | |

| Part II Summary of Tax Liability of Organization Managers and Proration of Payments | | | |
|--|------------------------------------|---|--|
| (a) Names of organization managers liable for tax | (b) Item no. from Part I, col. (a) | (c) Tax from Part I, col. (f), or prorated amount | (d) Manager's total tax liability (add amounts in col. (c)) (see instructions) |
| | | | |
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SCHEDULE I—Initial Taxes on Excess Benefit Transactions (Section 4958)

| Part I Excess Benefit Transactions and Tax Computation | | |
|---|---|--|
| (a) Transaction number | (b) Date of transaction | (c) Description of transaction |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| (d) Amount of excess benefit | (e) Initial tax on disqualified persons (25% of col. (d)) | (f) Tax on organization managers (if applicable) (lesser of \$20,000 or 10% of col. (d)) |
| | | |
| | | |
| | | |
| | | |

SCHEDULE I—Initial Taxes on Excess Benefit Transactions (Section 4958) Continued**Part II Summary of Tax Liability of Disqualified Persons and Proration of Payments**

| (a) Names of disqualified persons liable for tax | (b) Trans. no. from Part I, col. (a) | (c) Tax from Part I, col. (e), or prorated amount | (d) Disqualified person's total tax liability (add amounts in col. (c)) (see instructions) |
|--|--------------------------------------|---|--|
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Part III Summary of Tax Liability of 501(c)(3), (c)(4) & (c)(29) Organization Managers and Proration of Payments

| (a) Names of 501(c)(3), (c)(4) & (c)(29) organization managers liable for tax | (b) Trans. no. from Part I, col. (a) | (c) Tax from Part I, col. (f), or prorated amount | (d) Manager's total tax liability (add amounts in col. (c)) (see instructions) |
|---|--------------------------------------|---|--|
| | | | |
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SCHEDULE J—Taxes on Being a Party to Prohibited Tax Shelter Transactions (Section 4965)**Part I Prohibited Tax Shelter Transactions (PTST) and Tax Imposed on the Tax-Exempt Entity**
(see instructions)

| (a) Transaction number | (b) Transaction date | (c) Type of transaction 1 — Listed 2 — Subsequently listed 3 — Confidential 4 — Contractual protection | (d) Description of transaction |
|---------------------------|----------------------|--|--------------------------------|
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |

| (e) Did the tax-exempt entity know or have reason to know this transaction was a PTST when it became a party to the transaction? Answer Yes or No | (f) Net income attributable to the PTST | (g) 75% of proceeds attributable to the PTST | (h) Tax imposed on the tax-exempt entity (see instructions) |
|---|---|--|---|
| | | | |
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| | | | |

Total— column (h). Enter here and on Part I, line 9

Part II **Tax Imposed on Entity Managers** (Section 4965) *Continued*[illegible]

**SCHEDULE K—Taxes on Taxable Distributions of Sponsoring Organizations Maintaining Donor
Advised Funds** (Section 4966). See the instructions.

Part I Taxable Distributions and Tax Computation

| (a) Item number | (b) Name of sponsoring organization and donor advised fund | (c) Description of distribution | |
|--|---|---|---|
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| (d) Date of distribution | (e) Amount of distribution | (f) Tax imposed on organization (20% of col. (e)) | (g) Tax on fund managers (lesser of 5% of col. (e) or \$10,000) |
| | | | |
| | | | |
| | | | |
| | | | |
| Total — column (f). Enter here and on Part I, line 10 | | | |
| Total — column (g). Enter total (or prorated amount) here and in Part II, column (c), below | | | |

Part II Summary of Tax Liability of Fund Managers and Proration of Payments

| (a) Name of fund managers liable for tax | (b) Item no. from Part I, col. (a) | (c) Tax from Part I, col. (g) or prorated amount | (d) Manager's total tax liability (add amounts in col. (c)) (see instructions) |
|--|------------------------------------|--|--|
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SCHEDULE L—Taxes on Prohibited Benefits Distributed From Donor Advised Funds (Section 4967).

See the instructions.

Part I Prohibited Benefits and Tax Computation

| (a) Item number | (b) Date of prohibited benefit | (c) Description of benefit |
|----------------------------------|--|---|
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| (d) Amount of prohibited benefit | (e) Tax on prohibited benefit (125% of col. (d)) (see instructions) | (f) Tax on fund managers (if applicable) (lesser of 10% of col. (d) or \$10,000) (see instructions) |
| | | |
| | | |
| | | |
| | | |

Part II Summary of Tax Liability of Donors, Donor Advisors, Related Persons and Proration of Payments

| (a) Names of donors, donor advisor, or related persons liable for tax | (b) Item no. from Part I, col. (a) | (c) Tax from Part I, col. (e) or prorated amount | (d) Donor, donor advisor, or related persons total tax liability (add amounts in col. (c)) (see instructions) |
|---|------------------------------------|--|---|
| | | | |
| | | | |
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| | | | |

Part III Tax Liability of Fund Managers and Proration of Payments

| (a) Names of fund managers liable for tax | (b) Item no. from Part I, col. (a) | (c) Tax from Part I, col. (f) or prorated amount | (d) Fund managers total tax liability (add amounts in col. (c)) (see instructions) |
|---|------------------------------------|--|--|
| | | | |
| | | | |
| | | | |
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| | | | |

Schedule M—Tax on Failure to Meet the Community Health Needs Assessment Requirements (Section 501(r)(3)). (See instructions.)

| Part I Name of Hospital Facility and Summary of Failure to Meet Section 501(r)(3) | | | | |
|--|---|--------------------------------|--|--|
| (a) Item number | (b) Name of facility | (c) Description of the failure | (d) Tax year hospital facility last conducted a CHNA | (e) Tax year hospital facility last adopted an implementation strategy |
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| Part II Computation of Tax | | | | |
| 1 | Number of hospital facilities operated by the hospital organization that failed to meet the Community Health Needs Assessment requirements of section 501(r)(3) | | | 1 |
| 2 | Tax —Enter \$50,000 multiplied by line 1 here and on Part I, line 12 | | | 2 |

Form **4720** (2012)

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

**Sign
Here**

Signature of officer or trustee _____ Title _____ Date _____

Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person _____ Date _____

Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person _____ Date _____

Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person _____ Date _____

Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person _____ Date _____

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

**Paid
Preparer
Use Only**

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

Form **4720** (2012)

**Information Return for Tax-Exempt
Private Activity Bond Issues**
(Under Internal Revenue Code section 149(e))
▶ See separate instructions.

OMB No. 1545-0720

| Part I Reporting Authority | | Check if Amended Return ▶ |
|---|------------|---|
| 1 Issuer's name | | 2 Issuer's employer identification number |
| 3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions) | | 3b Telephone number of other person shown on 3a |
| 4 Number and street (or P.O. box if mail is not delivered to street address) | Room/suite | 5 Report number (For IRS Use Only) 1 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 6 City, town, or post office, state, and ZIP code | | 7 Date of issue (MM/DD/YYYY) |
| 8 Name of issue | | 9 CUSIP number |
| 10a Name and title of officer or other employee of the issuer whom the IRS may call for more information | | 10b Telephone number of officer or other employee shown on 10a |

| Part II Type of Issue (Enter the issue price.) | Issue Price |
|--|-------------|
| 11 Exempt facility bond: | |
| a Airport (sections 142(a)(1) and 142(c)) | 11a |
| b Docks and wharves (sections 142(a)(2) and 142(c)) | 11b |
| c Water furnishing facilities (sections 142(a)(4) and 142(e)) | 11c |
| d Sewage facilities (section 142(a)(5)) | 11d |
| e Solid waste disposal facilities (section 142(a)(6)) | 11e |
| f Qualified residential rental projects (sections 142(a)(7) and 142(d)) (see instructions) | 11f |
| Meeting 20–50 test (section 142(d)(1)(A)) | |
| Meeting 40–60 test (section 142(d)(1)(B)) | |
| Meeting 25–60 test (NYC only) (section 142(d)(6)) | |
| Has an election been made for deep rent skewing (section 142(d)(4)(B))? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| g Facilities for the local furnishing of electric energy or gas (sections 142(a)(8) and 142(f)) | 11g |
| h Facilities allowed under a transitional rule of the Tax Reform Act of 1986 (see instructions) | 11h |
| Facility type | |
| 1986 Act section | |
| i Qualified enterprise zone facility bonds (section 1394) (see instructions) | 11i |
| j Qualified empowerment zone facility bonds (section 1394(f)) (see instructions) | 11j |
| k District of Columbia Enterprise Zone facility bonds (section 1400A) | 11k |
| l Qualified public educational facility bonds (sections 142(a)(13) and 142(k)) | 11l |
| m Qualified green building and sustainable design projects (sections 142(a)(14) and 142(l)) | 11m |
| n Qualified highway or surface freight transfer facilities (sections 142(a)(15) and 142(m)) | 11n |
| o Other (see instructions) | |
| p Qualified New York Liberty Zone bonds (section 1400L(d)) | 11p |
| q Other (see instructions) | 11q |
| 12a Qualified mortgage bond (section 143(a)) | 12a |
| b Other (see instructions) | 12b |
| 13 Qualified veterans' mortgage bond (section 143(b)) (see instructions) ▶ | 13 |
| Check the box if you elect to rebate arbitrage profits to the United States <input type="checkbox"/> | |
| 14 Qualified small issue bond (section 144(a)) (see instructions) ▶ | 14 |
| Check the box for \$10 million small issue exemption <input type="checkbox"/> | |
| 15 Qualified student loan bond (section 144(b)) | 15 |
| 16 Qualified redevelopment bond (section 144(c)) | 16 |
| 17 Qualified hospital bond (section 145(c)) (attach schedule—see instructions) | 17 |
| 18 Qualified 501(c)(3) nonhospital bond (section 145(b)) (attach schedule—see instructions) | 18 |
| Check box if 95% or more of net proceeds will be used only for capital expenditures ▶ <input type="checkbox"/> | |
| 19 Nongovernmental output property bond (treated as private activity bond) (section 141(d)) | 19 |
| 20a Other (see instructions) | |
| b New York Liberty Zone advance refunding bond (section 1400L(e)) (see instructions) | 20b |
| c Other. Describe (see instructions) ▶ | 20c |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 49973K

Form **8038** (Rev. 4-2011)

Part III Description of Bonds (Complete for the entire issue for which this form is being filed.)

| | (a) Final maturity date | (b) Issue price | (c) Stated redemption price at maturity | (d) Weighted average maturity | (e) Yield |
|----|-------------------------|-----------------|---|-------------------------------|-----------|
| 21 | | \$ | \$ | years | % |

Part IV Uses of Proceeds of Issue (including underwriters' discount)

| | Amount |
|---|--------|
| 22 Proceeds used for accrued interest | 22 |
| 23 Issue price of entire issue (enter amount from line 21, column (b)) | 23 |
| 24 Proceeds used for bond issuance costs (including underwriters' discount) | 24 |
| 25 Proceeds used for credit enhancement | 25 |
| 26 Proceeds allocated to reasonably required reserve or replacement fund | 26 |
| 27 Proceeds used to currently refund prior issue (complete Part VI) | 27 |
| 28 Proceeds used to advance refund prior issue (complete Part VI) | 28 |
| 29 Add lines 24 through 28 | 29 |
| 30 Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here) | 30 |

Part V Description of Property Financed by Nonrefunding Proceeds

Caution: The total of lines 31a through e below must equal line 30 above. Do not complete for qualified student loan bonds, qualified mortgage bonds, or qualified veterans' mortgage bonds.

| 31 Type of Property Financed by Nonrefunding Proceeds: | Amount |
|---|---------------------------------|
| a Land | 31a |
| b Buildings and structures | 31b |
| c Equipment with recovery period of more than 5 years | 31c |
| d Equipment with recovery period of 5 years or less | 31d |
| e Other. Describe (see instructions) | 31e |
| 32 North American Industry Classification System (NAICS) of the projects financed by nonrefunding proceeds. | |
| a NAICS Code | Amount of nonrefunding proceeds |
| b | |
| c NAICS Code | Amount of nonrefunding proceeds |
| d | |

Part VI Description of Refunded Bonds (Complete this part only for refunding bonds.)

| | |
|--|-------|
| 33 Enter the remaining weighted average maturity of the bonds to be currently refunded | years |
| 34 Enter the remaining weighted average maturity of the bonds to be advance refunded | years |
| 35 Enter the last date on which the refunded bonds will be called | / / |
| 36 Enter the date(s) the refunded bonds were issued | |

Part VII Miscellaneous

| | |
|--|-----|
| 37 Name of governmental unit(s) approving issue (see the instructions) | |
| 38 Check the box if you have designated any issue under section 265(b)(3)(B)(i)(III) | |
| 39 Check the box if you have elected to pay a penalty in lieu of arbitrage rebate | |
| 40a Check the box if you have identified a hedge and enter the following information | |
| b Name of hedge provider | |
| c Type of hedge | |
| d Term of hedge | |
| 41 Check the box if the hedge is superintegrated | |
| 42a Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) | |
| b Enter the final maturity date of the GIC | / |
| c Enter the name of the GIC provider | |
| 43 Check the box if the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated in accordance with the requirements under the Code and Regulations (see instructions) | |
| 44 Check the box if the issuer has established written procedures to monitor the requirements of section 148 | |
| 45a Enter the amount of reimbursement if some portion of the proceeds was used to reimburse expenditures | |
| b Enter the date the official intent was adopted | / |
| 46 Check the box if the issue is comprised of qualified redevelopment, qualified small issue, or exempt facilities bonds and provide name and EIN of the primary private user | |
| Name | EIN |

| Part VIII Volume Caps | | Amount |
|------------------------------|--|------------|
| 47 | Amount of state volume cap allocated to the issuer. Attach copy of state certification | 47 |
| 48 | Amount of issue subject to the unified state volume cap | 48 |
| 49 | Amount of issue not subject to the unified state volume cap or other volume limitations: | 49 |
| a | Of bonds for governmentally owned solid waste facilities, airports, docks, wharves, environmental enhancements of hydroelectric generating facilities, or high-speed intercity rail facilities | 49a |
| b | Under a carryforward election. Attach a copy of Form 8328 to this return | 49b |
| c | Under transitional rules of the Tax Reform Act of 1986. Enter Act section ▶ [REDACTED] | 49c |
| d | Under the exception for current refunding (section 146(i) and section 1313(a) of the Tax Reform Act of 1986) | 49d |
| 50a | Amount of issue of qualified veterans' mortgage bonds | 50a |
| b | Enter the state limit on qualified veterans' mortgage bonds | 50b |
| 51a | Amount of section 1394(f) volume cap allocated to issuer. Attach copy of local government certification | 51a |
| b | Name of empowerment zone ▶ [REDACTED] | |
| 52 | Amount of section 142(k)(5) volume cap allocated to issuer. Attach copy of state certification | 52 |

Signature and Consent Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person(s) that I have authorized above.

| | |
|--|---|
| <div style="border-bottom: 1px solid black; display: flex; justify-content: space-between;"> Signature of issuer's authorized representative Date </div> | <div style="border-bottom: 1px solid black; display: flex; justify-content: space-between;"> Type or print name and title </div> |
|--|---|

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

Return for Credit Payments to Issuers of Qualified Bonds

OMB No. 1545-2142

Part I Information on Entity That Is To Receive Payment of Credit and Communications Check box if Amended Return ☐

| | | | |
|---|--|--|--|
| 1 Name of entity that is to receive payment of the credit [REDACTED] | | 2 Employer identification number (EIN) [REDACTED] | |
| 3 Number and street (or P.O. box no. if mail is not delivered to street address) [REDACTED] | | Room/suite [REDACTED] | |
| 4 City, town, or post office, state, and ZIP code [REDACTED] | | | |
| 5 Name and title of designated contact person whom the IRS may call for more information [REDACTED] | | 6 Telephone number of officer or legal representative [REDACTED] | |

Part II Reporting Authority

| | | | |
|--|--|---|--|
| 7 Issuer's name (if same as line 1, enter "SAME" and skip lines 8, 9, 11, 15, and 16) [REDACTED] | | 8 EIN [REDACTED] | |
| 9 Number and street (or P.O. box no. if mail is not delivered to street address) [REDACTED] | | 10 Report number (For IRS Use Only) [REDACTED] | |
| 11 City, town, or post office, state, and ZIP code [REDACTED] | | 12 Date of issue (MM/DD/YYYY) [REDACTED] | |
| 13 Name of issue [REDACTED] | | 14 CUSIP number (see instructions) [REDACTED] | |
| 15 Name and title of officer or other person whom the IRS may call for more information [REDACTED] | | 16 Telephone number of officer or other person to call [REDACTED] | |

| | |
|---|--|
| 17a Type of issue <input checked="" type="checkbox"/> For build America bonds and recovery zone economic development bonds, check the applicable box (see instructions) <input checked="" type="checkbox"/> Educational <input type="checkbox"/> Health and Hospital <input type="checkbox"/> Transportation <input type="checkbox"/> Public Safety <input type="checkbox"/> Environmental <input type="checkbox"/> Housing <input type="checkbox"/> Utilities <input type="checkbox"/> Other | |
| b For build America bonds, recovery zone economic development bonds, and specified tax credit bonds, enter the issue price 17b [REDACTED] | |
| c Check applicable box <input checked="" type="checkbox"/> variable rate bond <input type="checkbox"/> Fixed rate bond | |

Part III Payment of Credit (For specified tax credit bonds with multiple maturities, see instructions.)

| | |
|---|--|
| 18 Interest payment date to which this payment of credit relates (MM/DD/YYYY) [REDACTED] | |
| 19a Interest payable to bondholders on the interest payment date 19a [REDACTED] | |
| b For specified tax credit bonds only, enter the applicable credit rate determined under Sec. 54A(b)(3) [REDACTED] % | |
| c For specified tax credit bonds only, enter the interest that would be payable to bondholders on the interest payment date calculated using the applicable credit rate (see instructions) 19c [REDACTED] | |
| 20 Amount of credit payment to be received as of the interest payment date (complete only line 20a, 20b, 20c, 20d, 20e, or 20f) | |
| a Build America bonds. Multiply line 19a by 35% 20a [REDACTED] | |
| b Recovery zone economic development bonds. Multiply line 19a by 45% 20b [REDACTED] | |
| c New clean renewable energy bonds enter the lesser of line 19a or 70% of line 19c 20c [REDACTED] | |
| d Qualified energy conservation bonds enter the lesser of line 19a or 70% of line 19c 20d [REDACTED] | |
| e Qualified zone academy bonds enter the lesser of lines 19a or 19c 20e [REDACTED] | |
| f Qualified school construction bonds enter the lesser of lines 19a or 19c 20f [REDACTED] | |
| 21 Adjustment to previous credit payments (complete line 21a OR line 21b only): | |
| a Net increase to previous payments (attach explanation) 21a [REDACTED] | |
| b Net decrease to previous payments (attach explanation) 21b [REDACTED] | |
| 22 Amount of credit payment to be received. Combine either line 20a, 20b, 20c, 20d, 20e, or 20f with line 21a or line 21b . 22 [REDACTED] | |
| 23 Is this the final interest payment date? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | |
| 24 If the entity identified in Part I is not the issuer, check this box <input checked="" type="checkbox"/> | |

| | | |
|-----------------------|---|---|
| Direct Deposit | 25 Enter direct deposit information below: | |
| | a Routing number [REDACTED] | b Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| | c Account number [REDACTED] | |

Signature and Consent Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I authorize the IRS to send the requested refundable credit payment to the entity identified in Part I, and I consent to the disclosure of the issuer's return information, as necessary to process the refundable credit payment, to the designated contact person(s) listed above in Parts I and II, as applicable.

| | | |
|-------------------------------|--|---|
| Paid Preparer Use Only | Signature of issuer [REDACTED] Date [REDACTED] Type or print name and title [REDACTED] | |
| | Print/Type preparer's name [REDACTED] | Preparer's signature [REDACTED] Date [REDACTED] Check <input type="checkbox"/> if self-employed PTIN [REDACTED] |
| | Firm's name [REDACTED] Firm's EIN [REDACTED] | |
| | Firm's address [REDACTED] Phone no. [REDACTED] | |

Information Return for Tax-Exempt Governmental Obligations

► Under Internal Revenue Code section 149(e)

► See separate instructions.

Caution: If the issue price is under \$100,000, use Form 8038-GC.

OMB No. 1545-0720

| Part I Reporting Authority | | If Amended Return, check here ► <input type="checkbox"/> |
|--|--|---|
| 1 Issuer's name [REDACTED] | 2 Issuer's employer identification number (EIN) [REDACTED] | |
| 3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions) | | 3b Telephone number of other person shown on 3a |
| 4 Number and street (or P.O. box if mail is not delivered to street address) | Room/suite | 5 Report number (For IRS Use Only) 3 [REDACTED] |
| 6 City, town, or post office, state, and ZIP code [REDACTED] | | 7 Date of issue [REDACTED] |
| 8 Name of issue [REDACTED] | | 9 CUSIP number [REDACTED] |
| 10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions) | | 10b Telephone number of officer or other employee shown on 10a |

| Part II Type of Issue (enter the issue price). See the instructions and attach schedule. | |
|---|----------------------|
| 11 Education | 11 [REDACTED] |
| 12 Health and hospital | 12 [REDACTED] |
| 13 Transportation | 13 [REDACTED] |
| 14 Public safety | 14 [REDACTED] |
| 15 Environment (including sewage bonds) | 15 [REDACTED] |
| 16 Housing | 16 [REDACTED] |
| 17 Utilities | 17 [REDACTED] |
| 18 Other. Describe ► [REDACTED] | 18 [REDACTED] |
| 19 If obligations are TANs or RANs, check only box 19a ► <input type="checkbox"/> | |
| If obligations are BANs, check only box 19b ► <input type="checkbox"/> | |
| 20 If obligations are in the form of a lease or installment sale, check box ► <input type="checkbox"/> | |

| Part III Description of Obligations. Complete for the entire issue for which this form is being filed. | | | | | |
|---|-------------------------|-----------------|---|-------------------------------|--------------|
| | (a) Final maturity date | (b) Issue price | (c) Stated redemption price at maturity | (d) Weighted average maturity | (e) Yield |
| 21 | [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | [REDACTED] years | [REDACTED] % |

| Part IV Uses of Proceeds of Bond Issue (including underwriters' discount) | | | | |
|--|----------------------|--|--|--|
| 22 Proceeds used for accrued interest | 22 [REDACTED] | | | |
| 23 Issue price of entire issue (enter amount from line 21, column (b)) | 23 [REDACTED] | | | |
| 24 Proceeds used for bond issuance costs (including underwriters' discount) | 24 [REDACTED] | | | |
| 25 Proceeds used for credit enhancement | 25 [REDACTED] | | | |
| 26 Proceeds allocated to reasonably required reserve or replacement fund | 26 [REDACTED] | | | |
| 27 Proceeds used to currently refund prior issues | 27 [REDACTED] | | | |
| 28 Proceeds used to advance refund prior issues | 28 [REDACTED] | | | |
| 29 Total (add lines 24 through 28) | 29 [REDACTED] | | | |
| 30 Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here) | 30 [REDACTED] | | | |

| Part V Description of Refunded Bonds. Complete this part only for refunding bonds. | |
|---|------------------|
| 31 Enter the remaining weighted average maturity of the bonds to be currently refunded | [REDACTED] years |
| 32 Enter the remaining weighted average maturity of the bonds to be advance refunded | [REDACTED] years |
| 33 Enter the last date on which the refunded bonds will be called (MM/DD/YYYY) | [REDACTED] |
| 34 Enter the date(s) the refunded bonds were issued ► (MM/DD/YYYY) [REDACTED] | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63773S

Form **8038-G** (Rev. 9-2011)

Part VI Miscellaneous

- | | | | |
|------------|--|------------|--|
| 35 | | 35 | |
| 36a | | 36a | |
| | | | |
| 37 | | 37 | |
- 35** Enter the amount of the state volume cap allocated to the issue under section 141(b)(5)
- 36a** Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) (see instructions)
- b** Enter the final maturity date of the GIC ▶ _____
- c** Enter the name of the GIC provider ▶ _____
- 37** Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units
- 38a** If this issue is a loan made from the proceeds of another tax-exempt issue, check box ☐ and enter the following information:
- b** Enter the date of the master pool obligation ▶ _____
- c** Enter the EIN of the issuer of the master pool obligation ▶ _____
- d** Enter the name of the issuer of the master pool obligation ▶ _____
- 39** If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box ▶
- 40** If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box ▶
- 41a** If the issuer has identified a hedge, check here ☐ and enter the following information:
- b** Name of hedge provider ▶ _____
- c** Type of hedge ▶ _____
- d** Term of hedge ▶ _____
- 42** If the issuer has superintegrated the hedge, check box ▶
- 43** If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box ▶
- 44** If the issuer has established written procedures to monitor the requirements of section 148, check box ▶
- 45a** If some portion of the proceeds was used to reimburse expenditures, check here ☐ and enter the amount of reimbursement ▶
- b** Enter the date the official intent was adopted ▶ _____

Signature and Consent

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.

▶ _____ Date _____ ▶ _____
 Signature of issuer's authorized representative Type or print name and title

Paid Preparer Use Only

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

Form **8038-G** (Rev. 9-2011)

**Information Return for Tax Credit Bonds
and Specified Tax Credit Bonds**

► Under Internal Revenue Code section 149(e)
► See separate instructions.

OMB No. 1545-2160

| Part I Reporting Authority | | Check if Amended Return ► <input type="checkbox"/> |
|---|---|--|
| 1 Issuer's name | 2 Issuer's employer identification number (EIN) | |
| 3 Name of person (other than the issuer) with whom the IRS may communicate about this return (see instructions) | 4 Report number (For IRS Use Only) | |
| 5 Number and street (or P.O. Box if mail is not delivered to street address) | | |
| 6 City, town, or post office, state, and ZIP code | 7 Date of issue (MM/DD/YYYY) | |
| 8 Name of issue | 9 CUSIP number | |
| 10 Name and title of officer of issuer whom the IRS may call for more information (see instructions) | 11 Telephone number of officer or other person | |

| Part II Type of Issue | |
|---|--|
| 1 Tax Credit Bond Code (See instructions, enter three digit code for the type of issue) | ► <input type="checkbox"/> |
| 2 Description: | |
| 3 Has the issuer made an irrevocable election to apply section 6431(f)? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 4 Enter the first interest payment date (MM/DD/YYYY) ► | / / |
| 5 Interest payment date frequency (Check box; see instructions and attach debt service schedule): | |
| a <input type="checkbox"/> annual, | |
| b <input type="checkbox"/> semi-annual, | |
| c <input type="checkbox"/> quarterly, | |
| d <input type="checkbox"/> monthly, or | |
| e <input type="checkbox"/> other | |
| f If line 5e above is checked, please describe the payment frequency: | |

| Part III Description of Obligations | |
|---|----------------------------------|
| 1 Issue price | 1 <input type="checkbox"/> |
| 2 Stated redemption price at maturity | 2 <input type="checkbox"/> |
| 3 Final maturity date (enter date MM/DD/YYYY) ► | / / |
| 4 Applicable credit rate | 4 <input type="checkbox"/> % |
| 5 Maximum term | 5 <input type="checkbox"/> years |
| 6 Permitted Sinking Fund Yield | 6 <input type="checkbox"/> % |
| 7 Enter the interest rate on the bonds | 7 <input type="checkbox"/> % |
| 8 If the issue is a variable rate issue, check box 8a ► <input type="checkbox"/> Enter the frequency rates are reset 8b ► | |

| Part IV Proceeds of Issue (Including underwriters' discount) | | Amount |
|---|----------------------------|--------|
| 1 Sale Proceeds | 1 <input type="checkbox"/> | |
| 2 Proceeds used for bond issuance cost (including underwriters' discount) | 2 <input type="checkbox"/> | |
| 3 Estimated investment proceeds | 3 <input type="checkbox"/> | |
| 4 Expected available project proceeds (Subtract line 2 from line 1 and add line 3) (see instructions) | 4 <input type="checkbox"/> | |
| 5 (For IRS Use Only) | 5 <input type="checkbox"/> | |
| 6 Other (describe) ► | 6 <input type="checkbox"/> | |
| 7 Total proceeds (Add lines 4 through 6) | 7 <input type="checkbox"/> | |

| Part V Description of Use of Proceeds for Qualified Purpose Expenditures | | Amount |
|---|-----------------------------|--------|
| 1a Loans to qualified borrower(s) | 1a <input type="checkbox"/> | |
| b If a written loan commitment was obtained prior to issue date, check box ► <input type="checkbox"/> | | |
| c Name of borrower ► | | |
| d EIN of borrower ► (Attach list if more than one) | | |
| 2 Land | 2 <input type="checkbox"/> | |
| 3 Buildings and structures | 3 <input type="checkbox"/> | |
| 4 Furniture or equipment with recovery period of more than 5 years | 4 <input type="checkbox"/> | |
| 5 Furniture or equipment with recovery period of 5 years or less | 5 <input type="checkbox"/> | |
| 6 Grants | 6 <input type="checkbox"/> | |
| 7 Demonstration projects | 7 <input type="checkbox"/> | |
| 8 Public education campaigns | 8 <input type="checkbox"/> | |
| 9 Repairs or other rehabilitation expenditures | 9 <input type="checkbox"/> | |

Description of Use of Proceeds for Qualified Purpose Expenditures (Continued)

| | | | |
|-----------|--|-----------|---|
| 10 | Developing course materials and/or staff training expenditures | 10 | |
| 11 | Pay principal, interest, or premiums on qualified bonds | 11 | |
| 12 | Refinance a qualified indebtedness | 12 | |
| 13 | Other (describe) ▶ <input type="checkbox"/> | 13 | |
| 14 | Total qualified purpose expenditures (Sum of lines 1a through 13) | 14 | |
| 15 | Percentage of total proceeds to be used for qualified purpose expenditures (Divide line 14 in Part V by line 7 in Part IV, multiply result by 100) | 15 | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> % |
| 16 | If some portion of proceeds was used to reimburse issuer for amounts paid for a qualified purpose, enter the amount of reimbursement | 16 | <input type="checkbox"/> |
| 17 | If some portion of proceeds was to reimburse issuer for amounts paid for a qualified purpose, enter the date the official intent was adopted (MM/DD/YYYY) ▶ <input type="checkbox"/> / <input type="checkbox"/> / <input type="checkbox"/> | 17 | |

Part VI Allocation of National, State, Tribal, or Local Bond Limitation Amount

(Enter source and amount of allocation and attach copy of certificate)

Amount

| | | | |
|-----------|---|-----------|--------------------------|
| 1a | Volume cap allocation amount | 1a | <input type="checkbox"/> |
| | Year of Allocation <input type="checkbox"/> Amount of Carryforward <input type="checkbox"/> | | |
| b | National, check box <input type="checkbox"/> Local, check box <input type="checkbox"/> | | |
| c | State, check box <input type="checkbox"/> | | |
| d | Tribal, check box <input type="checkbox"/> | | |
| 2 | If box 1c is checked, enter State abbreviation <input type="checkbox"/> | | |

Part VII Miscellaneous

| | |
|----------|--|
| 1 | Arbitrage questions: |
| a | If there is a reserve or sinking fund that is expected to repay the issue at maturity, check box <input type="checkbox"/> |
| b | If 1a is checked and the reserve or sinking fund is funded in equal periodic installments, check box <input type="checkbox"/> |
| c | If either the funding of the reserve or sinking fund is expected to result in an amount greater than the amount necessary to repay the issue; or, if the yield on such fund is greater than the permitted sinking fund yield from line 6, Part III, check box <input type="checkbox"/> |
| d | If the issuer established written procedures to monitor the requirements of section 148 with respect to these bonds, check box <input type="checkbox"/> |
| 2 | If all federal, state, and local requirements governing conflicts of interest are satisfied with respect to this issue, check box <input type="checkbox"/> |
| 3 | If the entitlements to credits with respect to this bond issue are expected to be stripped, check box <input type="checkbox"/> |
| 4 | If the issuer established written procedures to ensure that all nonqualified bonds at the end of the applicable period are redeemed within 90 days, check box <input type="checkbox"/> |
| 5 | Other: <input type="checkbox"/> |

Signature and Consent

Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person(s) that I have authorized above.

| | | |
|---|------|------------------------------|
| Signature of issuer's authorized representative | Date | Type or print name and title |
|---|------|------------------------------|

Paid Preparer Use Only

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

Part VIII Consent to Disclosure of Certain Information From This Return

- 1** Does the issuer give the IRS consent to publish, through a website or in a publication, its name and address, employer identification number, name and description of bond issue, date of issuance, CUSIP number, issue price, final maturity date, stated redemption price at maturity, applicable credit rate, and maximum term, to assist in the proper reporting of interest, tax credits, or other benefits under IRC section 6049 and Regulations thereunder ▶ ☐ **Yes** ☐ **No**

Under penalties of perjury, I declare that I am an officer of the above named issuer and that I am authorized to give consent on behalf of the above named issuer for the IRS to publish the items of information described in line 1 of Part VIII of this form to assist in the reporting obligations under IRC section 6049.

Sign Here

| | | |
|-----------|------|------------------------------|
| Signature | Date | Type or print name and title |
|-----------|------|------------------------------|

Issuer's name:

Issuer's employer identification number (EIN):

| | |
|--|--|
| Schedule A Schedule for New Clean Renewable Energy Bonds (New CREBs) ▶ Under Internal Revenue Code sections 54A and 54C ▶ See separate instructions | Tax Credit Bond Code <div style="border: 1px solid black; padding: 5px; font-weight: bold; font-size: 1.2em;">102</div> |
|--|--|

| Part I Issuer Questions | Yes | No |
|---|-------------------------------------|----|
| 1 Is the issuer a public power provider? | <input checked="" type="checkbox"/> | |
| 2 Is the issuer a cooperative electric company? | <input checked="" type="checkbox"/> | |
| 3 Is the issuer a governmental body? | <input checked="" type="checkbox"/> | |
| 4 Is the issuer a clean renewable energy bond lender? | <input checked="" type="checkbox"/> | |
| 5 Is the issuer a not-for-profit electric utility which has received a loan/loan guarantee under the Rural Electrification Act? | <input checked="" type="checkbox"/> | |
| 6 Have proceeds been used to acquire existing facilities? (see instructions) | <input checked="" type="checkbox"/> | |
| 7 Have proceeds been used to refinance existing facilities? (see instructions) | <input checked="" type="checkbox"/> | |
| 8 Is the issue date of the issue on or before the date that is 3 years after the volume cap allocation date? (see instructions) | <input checked="" type="checkbox"/> | |
| 9 Has the issuer designated these bonds as new CREBs for purposes of section 54C? | <input checked="" type="checkbox"/> | |

| Part II | Amount |
|--------------------------------|--------|
| 1 (For IRS Use Only) | 1 |

Part III List of Qualified Renewable Energy Facilities
 List the type of qualified renewable energy facilities (see instructions) to be financed by the bonds, the location, the owner of such facility, the owner's EIN, and the amount of available project proceeds to be used for that facility. (If more than one, attach statement)

Type of Facility: [REDACTED]

Location of Facility: [REDACTED]

Owner's Name: [REDACTED]

Owner's EIN: [REDACTED]

Amount of Available Project Proceeds \$: [REDACTED]

| | |
|---|--|
| Schedule B Schedule for Qualified Energy Conservation Bonds (QECBs) ▶ Under Internal Revenue Code sections 54A and 54D ▶ See separate instructions | Tax Credit Bond Code <div style="border: 1px solid black; padding: 5px; font-weight: bold; font-size: 1.2em;">103</div> |
|---|--|

| Part I Issuer and Project Questions | Yes | No |
|--|-------------------------------------|----|
| 1 Has the issuer designated these bonds as QECBs for purposes of section 54D? | <input checked="" type="checkbox"/> | |
| 2 Has the allocation been reallocated from a large local government to a State? | <input checked="" type="checkbox"/> | |
| 3 Is the issuer a large local government? | <input checked="" type="checkbox"/> | |
| 4 Is the issuer an Indian tribal government? | <input checked="" type="checkbox"/> | |
| 5 Are all proceeds to be used within the jurisdiction of the issuer? | <input checked="" type="checkbox"/> | |
| 6 If the issuer issued the bonds based on a volume cap allocation received by another authorized entity that allocated volume cap to the issue, check "Yes." If not, check "No." Provide the name of such authorized entity. Attach statement if more than one entity's volume cap is used. (see instructions) | <input checked="" type="checkbox"/> | |

| Part II | Amount |
|--------------------------------|--------|
| 1 (For IRS Use Only) | 1 |

Part III List of Conservation Purposes, Location of the Facilities, Amount of Proceeds Used for the Purpose, Private Activity User, and Private User's EIN

- 1 List the type of qualified conservation purpose described under section 54D(f) financed with the proceeds of the bonds, the location of the facility financed with the proceeds of the bond, and the amount of available project proceeds to be used for the qualified conservation purpose. If the bonds are private activity bonds, provide the name and EIN of all private users. (If the issuer is issuing bonds for more than one purpose or facility, attach statement)
- Type of qualified conservation purpose: [REDACTED]
- Location of facility financed with bond proceeds: [REDACTED]
- Amount of proceeds to be used for this purpose \$: [REDACTED]
- Are the bonds private activity bonds? ▶ ☒ Yes ☐ No
- If "Yes," provide the name and EIN of each private user [REDACTED]

Issuer's name:

Issuer's employer identification number (EIN):

Schedule C**Schedule for Qualified Zone Academy Bonds (QZABs)**

► Under Internal Revenue Code sections 54A and 54E

► See separate instructions

Tax Credit Bond Code

104**Part I Academy and Issuer Information**

| | | Yes | No |
|-----------|---|-------------------------------------|--------------------------|
| 1 | Was the school located in an empowerment zone at the time the bonds were issued? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2 | Was the school located in an enterprise community at the time the bonds were issued? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3 | Is it expected that at least 35% of students attending the school or program will be eligible for free or reduced-cost lunches under the school lunch program established by the National School Lunch Act? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4 | Was the comprehensive educational plan of the school or program approved by the eligible local education agency? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5 | Is a carryover of unused limitation being used for this issue? If "Yes," enter the year in which the limitation arose. (see instructions) ► | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 6 | Are the bonds issued by a state or local government within the jurisdiction of which the academy is located? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 7 | Does the issuer have written commitments from private business entities to make qualified private business contributions having a present value of not less than 10% of the proceeds of this issue? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 8 | Was the bond issuance approved in writing by the eligible local education agency? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 9 | Have these bonds been designated by the issuer as QZABs for purposes of section 54E? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 10 | Enter the name of the eligible local education agency: | | |

Part II Description of the Private Business Contribution

(Enter the value of the amount of contribution in each type)

| | Amount |
|--|-------------------------------------|
| 1 Equipment | <input checked="" type="checkbox"/> |
| 2 Technical assistance | <input checked="" type="checkbox"/> |
| 3 Services of donor's employees as volunteers | <input checked="" type="checkbox"/> |
| 4 Opportunities for students outside of the academy | <input checked="" type="checkbox"/> |
| 5 Other: | <input checked="" type="checkbox"/> |

Part III Private Business Contributor Information (Attach a statement if more than five donors)

| | |
|------------|---|
| 1 a | Enter the name of the first donor: <input checked="" type="checkbox"/> |
| b | Enter the EIN of the first donor: <input checked="" type="checkbox"/> |
| 2 a | Enter the name of the second donor: <input checked="" type="checkbox"/> |
| b | Enter the EIN of the second donor: <input checked="" type="checkbox"/> |
| 3 a | Enter the name of the third donor: <input checked="" type="checkbox"/> |
| b | Enter the EIN of the third donor: <input checked="" type="checkbox"/> |
| 4 a | Enter the name of the fourth donor: <input checked="" type="checkbox"/> |
| b | Enter the EIN of the fourth donor: <input checked="" type="checkbox"/> |
| 5 a | Enter the name of the fifth donor: <input checked="" type="checkbox"/> |
| b | Enter the EIN of the fifth donor: <input checked="" type="checkbox"/> |

Form **8038-TC** (Rev. 11-2012)

Issuer's name:

Issuer's employer identification number (EIN):

Schedule D

Schedule for Qualified School Construction Bonds (QSCBs)

► Under Internal Revenue Code sections 54A and 54F

► See separate instructions

Tax Credit Bond Code

105

| Part I Use of Proceeds | | Yes | No |
|-------------------------------|---|--------------------------|--------------------------|
| 1 | Are the proceeds to be used for an Indian school? (see instructions) | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 | Are all proceeds to be used within the jurisdiction of the issuer? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 | Have these bonds been designated as QSCBs by the issuer for purposes of section 54F? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 | Are the proceeds of the issue to be spent on costs of acquisition of furniture or equipment? If the answer is "No," skip line 5 | <input type="checkbox"/> | <input type="checkbox"/> |
| 5 | Is such furniture or equipment to be used in portions of the public school facility being constructed, rehabilitated, or repaired with the proceeds of the issue? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6 | Are the proceeds of the issue to be spent on the costs of land acquisition? If the answer is "No," skip line 7 | <input type="checkbox"/> | <input type="checkbox"/> |
| 7 | Are proceeds of the issue also to be spent on the costs of construction of a public school facility on such land? | <input type="checkbox"/> | <input type="checkbox"/> |

| Part II | | Amount |
|----------------|--------------------|----------------------|
| 1 | (For IRS Use Only) | <input type="text"/> |

| Part III Issuer Information (Does not apply to issuers that are Indian tribal governments.) | |
|--|---|
| 1 | If the issuer of the bonds is not the local educational agency in the jurisdiction of which the public school facility is located, please provide the name of such local educational agency. Attach statement if more than one. (see instructions) |
| | <input type="text"/> |
| 2 | If the issuer issued the bonds based on a volume cap allocation received by another authorized entity (that allocated volume cap to the issue), provide the name of such authorized entity. Attach statement if more than one entity's volume cap is used. (see instructions) |
| | <input type="text"/> |
| | <input type="text"/> |
| | <input type="text"/> |

**Foreign Person's U.S. Source Income
Subject to Withholding**

2012

OMB No. 1545-0096

Copy A for
Internal Revenue Service

☐ **AMENDED**

☐ **PRO-RATA BASIS REPORTING**

| | | | | | |
|--|-------------------------------------|---------------------------------|---|--|---|
| 1 Income code [REDACTED] | 2 Gross income [REDACTED] | 3 Withholding allowances | 4 Net income | 5 Tax rate [REDACTED] | 7 Federal tax withheld [REDACTED] |
| | | | | 6 Exemption code [REDACTED] | 8 Withholding by other agents [REDACTED] |
| | | | | 9 Total withholding credit [REDACTED] | |
| 10 Amount repaid to recipient | | | | 14 Recipient's U.S. TIN, if any ▶ [REDACTED] <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN | |
| 11 Withholding agent's EIN ▶ [REDACTED] <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN | | | | 15 Recipient's foreign tax identifying number, if any | 16 Country code [REDACTED] |
| 12a WITHHOLDING AGENT'S name [REDACTED] | | | | 17 NQI's/FLOW-THROUGH ENTITY'S name | 18 Country code [REDACTED] |
| 12b Address (number and street) | | | | 19a NQI's/Entity's address (number and street) | |
| 12c Additional address line (room or suite no.) | | | | 19b Additional address line (room or suite no.) | |
| 12d City or town, province or state, country, ZIP or foreign postal code | | | | 19c City or town, province or state, country, ZIP or foreign postal code | |
| 13a RECIPIENT'S name [REDACTED] | | | 13b Recipient code [REDACTED] | 20 NQI's/Entity's U.S. TIN, if any ▶ [REDACTED] | |
| 13c Address (number and street) | | | | 21 PAYER'S name and TIN (if different from withholding agent's) | |
| 13d Additional address line (room or suite no.) | | | | 22 Recipient account number (optional) | |
| 13e City or town, province or state, country, ZIP or foreign postal code | | | | 23 State income tax withheld | 24 Payer's state tax no. 25 Name of state |

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

Cat. No. 11386R

Form **1042-S** (2012)

Explanation of Codes

Box 1. Income code.

| Code | | Types of Income | | | |
|----------|-----------------------------|---|---|---|--|
| Interest | 01 | Interest paid by U.S. obligors—general | 15 | Scholarship or fellowship grants | |
| | 02 | Interest paid on real property mortgages | 16 | Compensation for independent personal services ¹ | |
| | 03 | Interest paid to controlling foreign corporations | 17 | Compensation for dependent personal services ¹ | |
| | 04 | Interest paid by foreign corporations | 18 | Compensation for teaching ¹ | |
| | 05 | Interest on tax-free covenant bonds | 19 | Compensation during studying and training ¹ | |
| | 29 | Deposit interest | 24 | Real estate investment trust (REIT) distributions of capital gains | |
| | 30 | Original issue discount (OID) | 25 | Trust distributions subject to IRC section 1445 | |
| | 31 | Short-term OID | 26 | Unsevered growing crops and timber distributions by a trust subject to IRC section 1445 | |
| 33 | Substitute payment—interest | Other | 27 | Publicly traded partnership distributions subject to IRC section 1446 | |
| Dividend | 06 | | Dividends paid by U.S. corporations—general | 28 | Gambling winnings ² |
| | 07 | | Dividends qualifying for direct dividend rate | 32 | Notional principal contract income ³ |
| | 08 | | Dividends paid by foreign corporations | 35 | Substitute payment—other |
| | 34 | | Substitute payment—dividends | 36 | Capital gains distributions |
| | 40 | | Other U.S. source dividend equivalents under IRC section 871(m) (formerly 871(l)) | 37 | Return of capital |
| Other | 09 | | Capital gains | 38 | Eligible deferred compensation items subject to IRC section 877A(d)(1) |
| | 10 | | Industrial royalties | 39 | Distributions from a nongrantor trust subject to IRC section 877A(f)(1) |
| | 11 | | Motion picture or television copyright royalties | 41 | Guarantee of indebtedness |
| | 12 | | Other royalties (for example, copyright, recording, publishing) | 42 | Earnings as an artist or athlete—no central withholding agreement ⁴ |
| | 13 | | Real property income and natural resources royalties | 43 | Earnings as an artist or athlete—central withholding agreement ⁴ |
| | | | 50 | Other income | |

See back of Copy D for additional codes

¹ If compensation that otherwise would be covered under Income Codes 16 through 19 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 42 or 43 instead.

² Subject to 30% withholding rate unless the recipient is from one of the treaty countries listed under *Gambling winnings* (Income Code 28) in Pub. 515.

³ Use appropriate Interest Income Code for embedded interest in a notional principal contract.

⁴ If Income Code 42 or 43 is used, Recipient Code 09 (artist or athlete) should be used instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership other than withholding foreign partnership).

Explanation of Codes *(continued)*

Box 6. Exemption code (applies if the tax rate entered in box 5 is 00.00).

| Code | Authority for Exemption |
|------|--|
| 01 | Income effectively connected with a U.S. trade or business |
| 02 | Exempt under an Internal Revenue Code section (income other than portfolio interest) |
| 03 | Income is not from U.S. sources ¹ |
| 04 | Exempt under tax treaty |
| 05 | Portfolio interest exempt under an Internal Revenue Code section |
| 06 | Qualified intermediary that assumes primary withholding responsibility |
| 07 | Withholding foreign partnership or withholding foreign trust |
| 08 | U.S. branch treated as a U.S. person |
| 09 | Qualified intermediary represents income is exempt |
| 10 | Qualified securities lender that assumes primary withholding responsibility for substitute dividends |

Box 13b. Recipient code.

| Code | Type of Recipient |
|------|---|
| 01 | Individual ² |
| 02 | Corporation ² |
| 03 | Partnership other than withholding foreign partnership ² |

Box 13b. Recipient code.

| | |
|----|--|
| 04 | Withholding foreign partnership or withholding foreign trust |
| 05 | Trust |
| 06 | Government or international organization |
| 07 | Tax-exempt organization (IRC section 501(a)) |
| 08 | Private foundation |
| 09 | Artist or athlete ² |
| 10 | Estate |
| 11 | U.S. branch treated as U.S. person |
| 12 | Qualified intermediary |
| 13 | Private arrangement intermediary withholding rate pool—general ³ |
| 14 | Private arrangement intermediary withholding rate pool—exempt organizations ³ |
| 15 | Qualified intermediary withholding rate pool—general ³ |
| 16 | Qualified intermediary withholding rate pool—exempt organizations ³ |
| 17 | Authorized foreign agent |
| 18 | Public pension fund |
| 20 | Unknown recipient |
| 21 | Qualified securities lender—qualified intermediary |
| 22 | Qualified securities lender—other |

¹ Non-U.S. source income received by a nonresident alien is not subject to U.S. tax. Use Exemption Code 03 when entering an amount for information reporting purposes only.

² If Income Code 42 or 43 is used, Recipient Code 09 (artist or athlete) should be used instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership other than withholding foreign partnership).

³ May be used only by a qualified intermediary.

Form 1118

Foreign Tax Credit—Corporations

OMB No. 1545-0122

Department of the Treasury
Internal Revenue Service

Information about Form 1118 and its separate instructions is at www.irs.gov/form1118.
Attach to the corporation's tax return.

OMB No. 1545-0122

Name of corporation

For calendar year 20

, or other tax year beginning

, 20

, and ending

, 20

Employer identification number

Use a **separate** Form 1118 for each applicable category of income listed below. See **Categories of Income** in the instructions. Also, see **Specific Instructions**.
Check only one box on each form.

Passive Category Income
General Category Income

Section 901(j) Income: Name of Sanctioned Country
Income Re-sourced by Treaty: Name of Country

Schedule A Income or (Loss) Before Adjustments (Report all amounts in U.S. dollars. See Specific Instructions.)

| 1. Foreign Country or U.S. Possession (Enter two-letter code; see instructions. Use a separate line for each.) * | 2. Deemed Dividends (see instructions) | | 3. Other Dividends | | 4. Interest | 5. Gross Rents, Royalties, and License Fees | 6. Gross Income From Performance of Services | 7. Other (attach schedule) | 8. Total (add columns 2(a) through 7) |
|--|--|------------------------|----------------------|------------------------|-------------|---|--|----------------------------|---------------------------------------|
| | (a) Exclude gross-up | (b) Gross-up (sec. 78) | (a) Exclude gross-up | (b) Gross-up (sec. 78) | | | | | |
| A | | | | | | | | | |
| B | | | | | | | | | |
| C | | | | | | | | | |
| D | | | | | | | | | |
| E | | | | | | | | | |
| F | | | | | | | | | |
| Totals (add lines A through F) | | | | | | | | | |

* For section 863(b) income, NOLs, income from RICs, and high-taxed income, use a single line (see instructions).

Deductions (INCLUDE Foreign Branch Deductions here and on Schedule F)

| 9. Definitely Allocable Deductions | | | | | 10. Apportioned Share of Deductions Not Definitely Allocable (enter amount from applicable line of Schedule H, Part II, column (d)) | 11. Net Operating Loss Deduction | 12. Total Deductions (add columns 9(e) through 11) | 13. Total Income or (Loss) Before Adjustments (subtract column 12 from column 8) |
|---|--------------------|---|---|---|---|----------------------------------|--|--|
| Rental, Royalty, and Licensing Expenses | (b) Other Expenses | (c) Expenses Related to Gross Income From Performance of Services | (d) Other Definitely Allocable Deductions | (e) Total Definitely Allocable Deductions (add columns 9(a) through 9(c)) | | | | |
| A | | | | | | | | |
| B | | | | | | | | |
| C | | | | | | | | |
| D | | | | | | | | |
| E | | | | | | | | |
| F | | | | | | | | |
| Totals | | | | | | | | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10900F

Form 1118 (Rev. 12-2012)

Schedule B Foreign Tax Credit (Report all foreign tax amounts in U.S. dollars.)**Part I—Foreign Taxes Paid, Accrued, and Deemed Paid (see instructions)**

| 1. Credit is Claimed for Taxes (check one): | | 2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used) | | | | | (h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g)) | 3. Tax Deemed Paid (from Schedule C—Part II, column 8(b), and Part III, column 8) |
|---|----------------------------------|--|--------------|--|---------------------------|---------------------------|---|---|
| <input type="checkbox"/> Paid | <input type="checkbox"/> Accrued | Other Foreign Taxes Paid or Accrued on: | | | | | | |
| Date Paid | Date Accrued | (a) Dividends | (b) Interest | (c) Rents, Royalties, and License Fees | (d) Section 863(b) Income | (e) Foreign Branch Income | (f) Services Income | (g) Other |
| A | | | | | | | | |
| B | | | | | | | | |
| C | | | | | | | | |
| D | | | | | | | | |
| E | | | | | | | | |
| F | | | | | | | | |
| Totals (add lines A through F) | | | | | | | | |

Part II—Separate Foreign Tax Credit (Complete a separate Part II for each applicable category of income.)

| | | |
|-----------|--|--|
| 1a | Total foreign taxes paid or accrued (total from Part I, column 2(h)) | |
| b | Foreign taxes paid or accrued by the corporation during prior tax years that were suspended due to the rules of section 909 and for which the related income is taken into account by the corporation during the current tax year (see instructions) | |
| 2 | Total taxes deemed paid (total from Part I, column 3) | |
| 3 | Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G) | |
| 4 | Taxes reclassified under high-tax kickout | |
| 5 | Enter the sum of any carryover of foreign taxes (from Schedule K, line 3, column (xiv) and from Schedule I, Part III, line 3) plus any carrybacks to the current tax year | |
| 6 | Total foreign taxes (combine lines 1a through 5) | |
| 7 | Enter the amount from the applicable column of Schedule J, Part I, line 11 (see instructions). If Schedule J is not required to be completed, enter the result from the "Totals" line of column 13 of the applicable Schedule A | |
| 8a | Total taxable income from all sources (enter taxable income from the corporation's tax return) | |
| b | Adjustments to line 8a (see instructions) | |
| c | Subtract line 8b from line 8a | |
| 9 | Divide line 7 by line 8c. Enter the resulting fraction as a decimal (see instructions). If line 7 is greater than line 8c, enter 1 | |
| 10 | Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus American Samoa economic development credit) | |
| 11 | Credit limitation (multiply line 9 by line 10) (see instructions) | |
| 12 | Separate foreign tax credit (enter the smaller of line 6 or line 11 here and on the appropriate line of Part III) | |

Part III—Summary of Separate Credits (Enter amounts from Part II, line 12 for each applicable category of income. Do not include taxes paid to sanctioned countries.)

| | | |
|----------|---|--|
| 1 | Credit for taxes on passive category income | |
| 2 | Credit for taxes on general category income | |
| 3 | Credit for taxes on income re-sourced by treaty (combine all such credits on this line) | |
| 4 | Total (add lines 1 through 3) | |
| 5 | Reduction in credit for international boycott operations (see instructions) | |
| 6 | Total foreign tax credit (subtract line 5 from line 4). Enter here and on the appropriate line of the corporation's tax return | |

Schedule F Gross Income and Definitely Allocable Deductions for Foreign**Branches**

| | 1. Foreign Country or U.S. Possession (Enter two-letter code from Schedule A, column 1. Use a separate line for each.) | 2. Gross Income | 3. Definitely Allocable Deductions |
|--|--|-----------------|------------------------------------|
| A | | | |
| B | | | |
| C | | | |
| D | | | |
| E | | | |
| F | | | |
| Totals (add lines A through F)* | | | |

Schedule G Reductions of Taxes Paid, Accrued, or Deemed Paid**Part I - Reduction Amounts**

| | | |
|----------|---|--|
| A | Reduction of Taxes Under Section 901(e)—Attach separate schedule | |
| B | Reduction of Foreign Oil and Gas Taxes—Enter amount from Schedule I, Part II, line 4 | |
| C | Reduction of Taxes Due to International Boycott Provisions—Enter appropriate portion of Schedule C (Form 5713), line 2b. Important: Enter only "specifically attributable taxes" here. | |
| D | Reduction of Taxes for Section 6038(c) Penalty—Attach separate schedule | |
| E | Other Reductions of Taxes—Attach schedule(s) | |

Total (add lines A through E). Enter here and on Schedule B, Part II, line 3**Part II - Other Information**

- 1** During the tax year, did the corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? ☐ Yes ☐ No
- 2** During the tax year, did the corporation pay or accrue foreign taxes that were suspended due to the rules of section 909? ☐ Yes ☐ No
- If the answer to line 2 is "Yes," include the reduction amounts on Part I, line E above.

* **Note:** The Schedule F totals are not carried over to any other Form 1118 Schedule. (These totals were already included in Schedule A.) However, the IRS requires the corporation to complete Schedule F under the authority of section 905(b).

Schedule H Apportionment of Deductions Not Definitely Allocable (complete only once)

Part I—Research and Development Deductions

| | (a) Sales Method | | | | (b) Gross Income Method — Check method used: | | | | (c) Total R&D Deductions Not Definitely Allocable (enter the sum of all amounts entered in all applicable "R&D Deductions" columns) | |
|---|--------------------------------|--------------------|------------------|----------------------|--|------------------|---------------------|--------------------|---|------------|
| | Product line #1 (SIC Code:) * | (i) R&D Deductions | (ii) Gross Sales | (iii) R&D Deductions | Product line #1 (SIC Code:) * | (v) Gross Income | (vi) R&D Deductions | (vii) Gross Income | (viii) R&D Deductions | (ix) Total |
| 1 Totals (see instructions) | | | | | | | | | | |
| 2 Total to be apportioned | | | | | | | | | | |
| 3 Apportionment among statutory groupings: | | | | | | | | | | |
| a General category income | | | | | | | | | | |
| b Passive category income | | | | | | | | | | |
| c Section 901(j) income* | | | | | | | | | | |
| d Income re-sourced by treaty* | | | | | | | | | | |
| 4 Total foreign (add lines 3a through 3d) | | | | | | | | | | |

* Important: See **Computer-Generated Schedule H** in instructions.

Schedule H **Apportionment of Deductions Not Definitely Allocable (continued)****Part II – Interest Deductions, All Other Deductions, and Total Deductions**

| | (a) Average Value of Assets – Check method used: | | (b) Interest Deductions | | (c) All Other Deductions Not Definitely Allocable | (d) Totals (add the corresponding amounts from column (c), Part I; columns (b)(ii) and (b)(iv), Part II; and column (c), Part II). Enter each amount from lines 3a through 3d below in column 10 of the corresponding Schedule A. |
|--|--|---|---------------------------------|-----------------------------|---|---|
| | <input type="checkbox"/> Fair market value | <input type="checkbox"/> Tax book value | (iii) Nonfinancial Corporations | (iv) Financial Corporations | | |
| 1a Totals (see instructions) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| b Amounts specifically allocable under Temp. Regs. 1.861-10T(e) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| c Other specific allocations under Temp. Regs. 1.861-10T | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| d Assets excluded from apportionment formula | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| 2 Total to be apportioned (subtract the sum of lines 1b, 1c, and 1d from line 1a) | | | <input type="checkbox"/> | <input type="checkbox"/> | | |
| 3 Apportionment among statutory groupings: | | | | | | |
| a General category income | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b Passive category income | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c Section 901 (j) income* | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d Income re-sourced by treaty* | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 Total foreign (add lines 3a through 3d) | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

* Important: See Computer-Generated Schedule H in instructions.

**SCHEDULE I
(Form 1118)**

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

Reduction of Foreign Oil and Gas Taxes

► Information about Schedule I (Form 1118) and its instructions is at www.irs.gov/form1118.
► **Attach to Form 1118.**

OMB No. 1545-0122

Name of corporation _____ For calendar year 20____, or other tax year beginning____, 20____, and ending____, 20____, Employer identification number _____

Use a separate Schedule I (Form 1118) for each applicable category of income listed below. Check only one box on each schedule.

- ☐ Passive Category Income
☐ General Category Income

☐ Section 901(j) Income: Name of Sanctioned Country ► _____
☐ Income Re-sourced by Treaty: Name of Country ► _____

Report all amounts in U.S. dollars.

Part I Combined Foreign Oil and Gas Income and Taxes

| Gross Foreign Oil and Gas Income From Sources Outside the United States and its Possessions (see instructions) | | | | | | |
|--|--|-------------------------------------|--|--|----------|------------------------------------|
| 1. Name of foreign country (Use a separate line for each country.) * | 2. Gross foreign oil and gas extraction income | 3. Gross foreign oil related income | 4. Certain dividends from foreign corporations | 5. Constructive distributions under section 951(a) | 6. Other | 7. Total (add columns 2 through 6) |
| A | | | | | | |
| B | | | | | | |
| C | | | | | | |
| D | | | | | | |
| E | | | | | | |
| F | | | | | | |
| Totals (add lines A through F) | | | | | | |

* For section 863(b) income, use a single line (see instructions).

| Deductions | | | | Foreign Oil and Gas Taxes (attach schedule) | | |
|------------------------------------|--|---------------------------------|---|---|-----------------|-----------------------------------|
| 8. Definitely allocable deductions | 9. Apportioned deductions not definitely allocable | 10. Total (add columns 8 and 9) | 11. Taxable income (column 7 minus column 10) | 12. Paid or accrued | 13. Deemed paid | 14. Total (add columns 12 and 13) |
| A | | | | | | |
| B | | | | | | |
| C | | | | | | |
| D | | | | | | |
| E | | | | | | |
| F | | | | | | |
| Totals | | | | | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 1118.

Cat. No. 10237L

Schedule I (Form 1118) (Rev. 12-2012)

Part II Reduction Under Section 907(a)

- | | | |
|----------|--|--|
| 1 | Combined foreign oil and gas income. (See the instructions for line 1 below.) | |
| 2 | Multiply line 1 by the highest rate of tax under section 11(b). (See the instructions for line 2 below.) | |
| 3 | Total taxes (from Part I, column 14, "Totals" line) | |
| 4 | Reduction (subtract line 2 from line 3; if zero or less, enter -0-). Enter here and on Schedule G, line B of the corresponding Form 1118 | |

Part III Foreign Oil and Gas Taxes Available For Use in the Current Tax Year

- | | | |
|----------|---|--|
| 1 | Excess section 907(a) limitation. Subtract Schedule I, Part II, line 3 from line 2. If zero or less, enter -0- and do not complete the remainder of Part III | |
| 2 | Enter the sum of any carryover of foreign oil and gas tax to the current year. Attach a schedule showing the computation in detail. | |
| 3 | Enter the smaller of lines 1 and 2 here and include on Schedule B, Part II, line 5 | |

General Instructions

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

Who Must File

If the corporation claims a credit for any income taxes paid, accrued, or deemed paid during the tax year on combined foreign oil and gas income, the amount of such taxes eligible for credit may be reduced. See section 907(a) and Regulations section 1.907(a)-1 for details.

Method of Reporting

Report all amounts in U.S. dollars. If it is necessary to convert from foreign currency, attach a statement explaining how the rate was determined.

Specific Instructions**Part I**

See section 907(c) and underlying regulations for rules on the income to include in Part I.

Note. Do not include any dividend or interest income that is passive income. See the Instructions for Form 1118 for the definition of passive income.

Column 1. Enter the two-letter codes (from the list at www.irs.gov/countrycodes) of all foreign countries and U.S. possessions within which income is sourced and/or to which taxes were paid, accrued, or deemed paid. For section 863(b) income, enter "863(b)" instead of a two-letter code.

Column 2. Enter gross income from sources outside the United States and its possessions from the following:

- The extraction (by the corporation or any other person) of minerals from oil or gas wells located outside the United States and its possessions.
- The sale or exchange of assets used in the trade or business of extracting minerals from oil or gas wells located outside the United States and its possessions.

See section 907(c)(1).

Column 3. Enter gross income from sources outside the United States and its possessions from the following:

- The processing of minerals extracted (by the corporation or any other person) from oil or gas wells into their primary products.
- The transportation of such minerals or primary products.
- The distribution or sale of such minerals or primary products.
- The disposition of assets used in the trade or business described in the three previous bulleted items.
- The performance of any other related service.

See section 907(c)(2).

Column 4. Enter dividends (including section 78 gross-up) from a foreign corporation on which taxes are deemed paid under section 902 only if the dividends are paid out of foreign oil and gas extraction income or foreign oil related income of the distributing corporation and are not passive income. Dividends from foreign corporations for which the corporation is not entitled to compute a deemed paid credit are passive income and are not included in Part I.

Column 5. Enter amounts taxable under section 951(a) (including section 78 gross-up) that are attributable to the controlled foreign corporation's combined foreign oil and gas income.

Column 6. Include the corporation's distributive share of partnership combined foreign oil and gas income. Also include in column 6 interest income paid by a foreign corporation on which taxes are deemed paid under section 902, to the extent it is paid out of foreign oil related income. However, do not include interest income paid by a foreign subsidiary out of foreign oil and gas extraction income of the payor, even if it is not passive income.

See section 907(c)(3).

Column 11. For each country, subtract column 10 from column 7 and enter the result in column 11. When totaling the column 11 amounts, note that a taxable loss from a foreign country offsets taxable income from other countries.

Columns 12 and 13. Attach a schedule to show how the foreign taxes paid, accrued, or deemed paid with respect to combined foreign oil and gas income were figured.

Part II

Line 1. Enter the total from Part I, column 11, minus any recapture described in section 907(c)(4).

Line 2. At the time this schedule went to print, the highest rate of tax specified under section 11(b) was 35%.

Part III

Line 2. Enter the sum of any carryover of foreign oil and gas tax to the current year. Attach a schedule showing the computation in detail. Corporations are encouraged to attach a schedule that is similar to Schedule K (Form 1118), which is used to report a running balance of the corporation's section 904(c) carryovers. If this approach is taken, the amount to be entered on line 2 is the amount that corresponds to Schedule K (Form 1118), line 3, column (xiv). Please note that special rules apply to the carryback and carryover of foreign taxes paid or accrued on combined foreign oil and gas income and related taxes. For example, in applying foreign tax carryovers from prior tax years, in the case of any tax year that is an unused credit year (as defined in section 907(f)) under each of sections 907(f) and 904(c), the provisions of section 907(f) are to be applied before section 904(c). See section 907(f) and Regulations section 1.907(f)-1 for additional information.

**Schedule J
(Form 1118)**

(Rev. January 2009)

Department of the Treasury
Internal Revenue Service

Name of corporation

**Adjustments to Separate Limitation Income (Loss) Categories for
Determining Numerators of Limitation Fractions, Year-End
Recharacterization Balances, and Overall Foreign and Domestic
Loss Account Balances**

For calendar year 20_____, or other tax year beginning _____, 20_____,
and ending _____, 20_____.

▶ **Attach to Form 1118. For Paperwork Reduction Act Notice, see the Instructions for Form 1118.**

OMB No. 1545-0122

Employer identification number

Part I Adjustments to Separate Limitation Income or (Losses) in Determining Numerators of Limitation Fractions (see instructions)

| | (i) General category income | (ii) Passive category income | (iii) Other income* | (iv) U.S. income |
|--|--------------------------------|---------------------------------|------------------------|---------------------|
| 1 Income or (loss) before adjustments | | | | |
| 2 Allocation of separate limitation losses: | | | | |
| a General category income | | () | () | |
| b Passive category income | () | | () | |
| c Other income* | () | () | | |
| 3 Subtotal — Combine lines 1 through 2c. | | | | |
| 4 Allocation of overall foreign losses | | | | () |
| 5 Allocation of domestic losses | () | () | () | |
| 6 Subtotal — Combine lines 3 through 5. | | | | |
| 7 Recapture of overall foreign losses | () | () | () | |
| 8 Subtotal — Combine lines 6 and 7. | | | | |
| 9 Recharacterization of separate limitation income: | | | | |
| a General category income | () | | | |
| b Passive category income | | () | | |
| c Other income* | | | () | |
| 10 Recapture of overall domestic losses | | | | () |
| 11 Numerator of Limitation Fraction — Combine lines 8 through 10. Enter each result here and on Schedule B, Part II, line 7, of corresponding Form 1118. | | | | |

Part II Year-End Balances of Future Separate Limitation Income That Must Be Recharacterized (section 904(f)(5)(C))

| | | | | |
|----------------------------------|--|--|--|--|
| a General category income | | | | |
| b Passive category income | | | | |
| c Other income* | | | | |

Part III Overall Foreign Loss Account Balances (section 904(f)(1))

Complete for **each** separate limitation income category.

| | | | | |
|--|-----|-----|-----|--|
| 1 Beginning balance | | | | |
| 2 Current year additions | | | | |
| 3 Current year reductions (other than recapture) | () | () | () | |
| 4 Current year recapture (from Part I, line 7) | () | () | () | |
| 5 Ending balance —Combine lines 1 through 4. | | | | |

Part IV Overall Domestic Loss Account Balances (section 904(g)(1))

| | | | | |
|--|-----|-----|-----|--|
| 1 Beginning balance | | | | |
| 2 Current year additions | | | | |
| 3 Current year reductions (other than recapture) | () | () | () | |
| 4 Subtotal —Combine lines 1 through 3. | | | | |
| 5 Current year recapture (from Part I, line 10) | | | | |
| 6 Ending balance —Subtract line 5 from line 4. | | | | |

* **Important:** See **Computer-Generated Schedule J** in instructions.

Cat. No. 10309U

Schedule J (Form 1118) (Rev. 1-2009)

**SCHEDULE K
(Form 1118)**

Foreign Tax Carryover Reconciliation Schedule

(December 2009)

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0122

For calendar year 20-----, or other tax year beginning -----, 20-----, and ending -----, 20-----.

▶ See separate instructions.
▶ Attach to Form 1118.

Name of corporation

Employer identification number

Use a separate Schedule K (Form 1118) for each category of income listed below. Check only one box on each schedule.

☐ Passive Category Income Section 901(f) Income: Name of Sanctioned Country ▶ _____
☐ General Category Income Income Re-sourced by Treaty: Name of Country ▶ _____

| Foreign Tax Carryover Reconciliation | (i) 10th Preceding Tax Year | (ii) 9th Preceding Tax Year | (iii) 8th Preceding Tax Year | (iv) 7th Preceding Tax Year | (v) 6th Preceding Tax Year | (vi) 5th Preceding Tax Year | (vii) Subtotal (add columns (i) through (vi)) |
|--|--------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|-------------------------------------|--------------------------------------|--|
| 1 Foreign tax carryover from the prior tax year (enter the amount from line 6 of the worksheet in the instructions) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 Adjustments to line 1 (enter description—see instructions): | | | | | | | |
| a Carryback adjustment (see instructions) | | | | | | | |
| b Adjustments for section 905(c) redeterminations (see instructions) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c | | | | | | | |
| d | | | | | | | |
| e | | | | | | | |
| f | | | | | | | |
| g | | | | | | | |
| 3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 Foreign tax carryover used in current tax year (enter as a negative number) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5 Foreign tax carryover expired unused in current tax year (enter as a negative number) | <input type="checkbox"/> | | | | | | <input type="checkbox"/> |
| 6 Foreign tax carryover generated in current tax year | | | | | | | |
| 7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number) | | | | | | | |
| 8 Foreign tax carryover to the following tax year. Combine lines 3 through 7. | -0- | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

For Paperwork Reduction Act Notice, see the instructions for Form 1118.

Cat. No. 51904R

Schedule K (Form 1118) (12-2009)

| Foreign Tax Carryover Reconciliation (continued) | (viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1) | (ix) 4th Preceding Tax Year | (x) 3rd Preceding Tax Year | (xi) 2nd Preceding Tax Year | (xii) 1st Preceding Tax Year | (xiii) Current Tax Year | (xiv) Totals (add columns (viii) through (xiii)) |
|---|--|--------------------------------------|-------------------------------------|--------------------------------------|---------------------------------------|-------------------------------|---|
| 1 Foreign tax carryover from the prior tax year (enter the amount from line 6 of the worksheet in the instructions) | | | | | | | |
| 2 Adjustments to line 1 (enter description—see instructions): | | | | | | | |
| a Carryback adjustment (see instructions) | | | | | | | |
| b Adjustments for section 905(c) redeterminations (see instructions) | | | | | | | |
| c | | | | | | | |
| d | | | | | | | |
| e | | | | | | | |
| f | | | | | | | |
| g | | | | | | | |
| 3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Enter the column (xiv) total on the current year Form 1118, Schedule B, Part II, line 5. | | | | | | | |
| 4 Foreign tax carryover used in current tax year (enter as a negative number) | | | | | | | |
| 5 Foreign tax carryover expired unused in current tax year (enter as a negative number) | | | | | | | |
| 6 Foreign tax carryover generated in current tax year | | | | | | | |
| 7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number) | | | | | | | |
| 8 Foreign tax carryover to the following tax year. Combine lines 3 through 7. | | | | | | | |

**Interest Charge Domestic International
Sales Corporation Return**

(Please type or print.)

► Information about Form 1120-IC-DISC and its separate instructions is at www.irs.gov/f1120icdisc.

OMB No. 1545-0938

For calendar year 20 , or tax year beginning , 20 , and ending , 20 .

| | | |
|---|--|---|
| A Date of IC-DISC election | Name [REDACTED] Number, street, and room or suite no. (or P.O. box if mail is not delivered to street address) | C Employer identification number [REDACTED] |
| B Business activity code no. (See instructions.) [REDACTED] | City or town, state, and ZIP code | D Date incorporated |
| | | E Total assets (see instructions) \$ |

F Check applicable box(es): (1) [REDACTED] Initial return (2) [REDACTED] Final return (3) [REDACTED] Name change (4) [REDACTED] Address change (5) [REDACTED] Amended return**G(1)** Did any corporation, individual, partnership, trust, or estate own, directly or indirectly, 50% or more of the IC-DISC's voting stock at the end of the IC-DISC's tax year? (See section 267(c) for rules of attribution.)

| Yes | No |
|------------|------------|
| [REDACTED] | [REDACTED] |

If "Yes," complete the following schedule. (If a foreign owner, see instructions.)

| Name | Identifying number | Address | Voting stock owned | Total assets (corporations only) | Foreign owner |
|------------|--------------------|------------|--------------------|----------------------------------|-----------------------|
| | | | | | Yes No |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED]% | [REDACTED] | [REDACTED] [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED]% | [REDACTED] | [REDACTED] [REDACTED] |

(2) Enter the following for any corporation listed in G(1) that will report the IC-DISC's income:

| | |
|--------------------------------|---|
| Tax year of first corporation | IRS Service Center where return will be filed |
| Tax year of second corporation | IRS Service Center where return will be filed |

H(1) Check the appropriate box(es) to indicate any intercompany pricing rules that were applied to 25% or more of gross income (line 1 below):

[REDACTED] 50-50 combined taxable income method [REDACTED] 4% gross receipts method [REDACTED] Section 482 method ("arm's length pricing")

(2) Check here [REDACTED] if the marginal costing rules under section 994(b)(2) were applied in figuring the combined taxable income for any transactions.**All Computations Must Reflect Intercompany Pricing Rules If Used (Section 994)**

See separate Schedule P (Form 1120-IC-DISC).

Taxable Income

| | | |
|--|----|------------|
| 1 Gross income. Enter amount from Schedule B, line 4, column (e) | 1 | [REDACTED] |
| 2 Cost of goods sold from Schedule A, line 8 | 2 | [REDACTED] |
| 3 Total income. Subtract line 2 from line 1 | 3 | [REDACTED] |
| 4 Deductions. Enter amount from Schedule E, line 3 | 4 | [REDACTED] |
| 5 Taxable income before net operating loss deduction and dividends-received deduction. Subtract line 4 from line 3 | 5 | [REDACTED] |
| 6a Net operating loss deduction (attach statement) | 6a | [REDACTED] |
| b Dividends-received deduction from Schedule C, line 9 | 6b | [REDACTED] |
| c Add lines 6a and 6b | 6c | [REDACTED] |
| 7 Taxable income. Subtract line 6c from line 5 | 7 | [REDACTED] |
| 8 Refundable credit for federal tax paid on fuels (attach Form 4136) | 8 | [REDACTED] |

Sign Here

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

| | | |
|----------------------|------|-------|
| Signature of officer | Date | Title |
|----------------------|------|-------|

Paid Preparer Use Only

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11473P

Form **1120-IC-DISC** (Rev. 12-2012)

Schedule A Cost of Goods Sold (see instructions)

If the intercompany pricing rules of section 994 are used, reflect **actual** purchases from a related supplier at the transfer price determined under such rules. See separate Schedule P (Form 1120-IC-DISC).

| | | | |
|----------|--|----------|--|
| 1 | Inventory at beginning of the year | 1 | |
| 2 | Purchases | 2 | |
| 3 | Cost of labor | 3 | |
| 4 | Additional section 263A costs (attach statement) | 4 | |
| 5 | Other costs (attach statement) | 5 | |
| 6 | Total. Add lines 1 through 5 | 6 | |
| 7 | Inventory at end of the year | 7 | |
| 8 | Cost of goods sold. Subtract line 7 from line 6. Enter here and on line 2, page 1 | 8 | |

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach statement.) ►

b Check if there was a writedown of subnormal goods. ☐

c Check if the LIFO inventory method was adopted this tax year for any goods. (If checked, attach Form 970.) ☐

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

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☒ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between the opening and closing inventory? (If "Yes," attach statement.) ☐ Yes ☐ No

Schedule B Gross Income (see instructions)

| (a) Type of receipts | Commission sales | | (d) Other receipts | (e) Total (add columns (c) and (d)) |
|---|--------------------|----------------|--------------------|-------------------------------------|
| | (b) Gross receipts | (c) Commission | | |
| 1 Qualified export receipts from sale of export property— | | | | |
| a To unrelated purchasers: | | | | |
| (i) Direct foreign sales | | | | |
| (ii) Foreign sales through a related foreign entity | | | | |
| (iii) Persons in the United States (other than an unrelated IC-DISC) | | | | |
| (iv) An unrelated IC-DISC | | | | |
| b To related purchasers: | | | | |
| (i) Direct foreign sales | | | | |
| (ii) Persons in the United States | | | | |
| c Total | | | | |
| 2 Other qualified export receipts: | | | | |
| a Leasing or renting of export property | | | | |
| Services related and subsidiary to a qualified export sale or lease | | | | |
| b Engineering and architectural services | | | | |
| d Export management services | | | | |
| e Qualified dividends (Schedule C, line 15) | | | | |
| f Interest on producer's loans | | | | |
| g Other interest (attach statement) | | | | |
| h Capital gain net income (attach Schedule D (Form 1120)) | | | | |
| i Net gain or (loss) from Part II, Form 4797 (attach Form 4797) | | | | |
| j Other (attach statement) | | | | |
| k Total | | | | |
| 3 Nonqualified gross receipts: | | | | |
| a Ultimate use in United States | | | | |
| b Exports subsidized by the U.S. Government | | | | |
| Certain direct or indirect sales or leases for use by the U.S. Government | | | | |
| d Sales to other IC-DISCs in the same controlled group | | | | |
| e Nonqualified dividends (Schedule C, line 16) | | | | |
| f Other (attach statement) | | | | |
| g Total | | | | |
| 4 Total. Add lines 1c, 2k, 3g, column (e). Enter here and on line 1, page 1 | | | | |

Schedule C Dividends and Dividends-Received Deduction (see instructions)

| | (a) Dividends received | (b) % | (c) Dividends-received deduction: ((a) × (b)) |
|--|------------------------|------------------|---|
| 1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) | | 70 | |
| 2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) | | 80 | |
| 3 Dividends on debt-financed stock of domestic and foreign corporations | | see instructions | |
| 4 Dividends on certain preferred stock of less-than-20%-owned public utilities | | 42 | |
| 5 Dividends on certain preferred stock of 20%-or-more-owned public utilities | | 48 | |
| 6 Dividends from less-than-20%-owned foreign corporations | | 70 | |
| 7 Dividends from 20%-or-more-owned foreign corporations | | 80 | |
| 8 Dividends from wholly owned foreign subsidiaries | | 100 | |
| 9 Total. Add lines 1 through 8. See instructions for limitation | | | |
| 10 Dividends from foreign corporations not included on lines 3, 6, 7, or 8 | | | |
| 11 Income from controlled foreign corporations under subpart F (attach Form(s) 5471) | | | |
| 12 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 | | | |
| 13 Other dividends | | | |
| 14 Total dividends. Add lines 1 through 13, column (a) | | | |
| 15 Qualified dividends. Enter here and on Schedule B, line 2e, column (d) | | | |
| 16 Nonqualified dividends. Subtract line 15 from line 14. Enter here and on Schedule B, line 3e, column (d) | | | |

Schedule E Deductions (Before completing, see **Limitations on Deductions** in the instructions.)

| | | |
|--|-----------|--|
| 1 Export promotion expenses: | | |
| a Market studies | 1a | |
| b Advertising | 1b | |
| c Depreciation (attach Form 4562) | 1c | |
| d Salaries and wages | 1d | |
| e Rents | 1e | |
| f Sales commissions | 1f | |
| g Warehousing | 1g | |
| h Freight (excluding insurance) | 1h | |
| i Compensation of officers | 1i | |
| j Repairs and maintenance | 1j | |
| k Pension, profit-sharing, etc., plans | 1k | |
| l Employee benefit programs | 1l | |
| m Other (list): _____ | 1m | |
| n Total. Add lines 1a through 1m | 1n | |
| 2 Other expenses not deducted on line 1: | | |
| a Bad debts | 2a | |
| b Taxes and licenses | 2b | |
| c Interest | 2c | |
| d Contributions | 2d | |
| e Freight | 2e | |
| f Freight insurance | 2f | |
| g Other (list): _____ | 2g | |
| h Total. Add lines 2a through 2g | 2h | |
| 3 Total deductions. Add lines 1n and 2h. Enter here and on line 4, page 1 | 3 | |

Schedule J Deemed and Actual Distributions and Deferred DISC Income for the Tax Year**Part I—Deemed Distributions Under Section 995(b)(1)** (see instructions)

| | | | |
|---|---|------------|---|
| 1 | Gross interest derived during the tax year from producer's loans (section 995(b)(1)(A)) | 1 | |
| 2 | Gain recognized on the sale or exchange of section 995(b)(1)(B) property (attach statement) | 2 | |
| 3 | Gain recognized on the sale or exchange of section 995(b)(1)(C) property (attach statement) | 3 | |
| 4 | 50% of taxable income attributable to military property (section 995(b)(1)(D)) (attach statement) | 4 | |
| 5 | Taxable income from line 7, Part II, below | 5 | |
| 6 | Taxable income of the IC-DISC (from line 7, page 1) | 6 | |
| 7 | Add lines 1 through 5 | 7 | |
| 8 | Subtract line 7 from line 6 | 8 | |
| 9 | If you have shareholders that are C corporations, enter one-seventeenth of line 8 (.0588235 times line 8) | 9 | |
| 10 | International boycott income (see instructions) | 10 | |
| 11 | Illegal bribes and other payments | 11 | |
| Note: Separate computations for lines 12–23 are required for shareholders that are C corporations and shareholders that are not C corporations. Complete lines 12, 14, 15, 17a, 18, 20, and 22 for shareholders that are not C corporations. Complete lines 13, 14, 16, 17b, 19, 21, and 23 for shareholders that are C corporations. | | | |
| 12 | Add lines 7, 10, and 11 | 12 | |
| 13 | Add lines 7, 9, 10, and 11 | 13 | |
| 14 | Earnings and profits for the tax year (attach statement) | 14 | |
| 15 | Enter the smaller of line 12 or 14 | 15 | |
| 16 | Enter the smaller of line 13 or 14 | 16 | |
| 17 | Foreign investment attributable to producer's loans (attach statement): | | |
| a | For shareholders other than C corporations | 17a | |
| b | For shareholders that are C corporations | 17b | |
| 18 | Add lines 15 and 17a | 18 | |
| 19 | Add lines 16 and 17b | 19 | |
| 20 | Enter percentage of stock owned by shareholders other than C corporations | 20 | % |
| 21 | Enter percentage of stock owned by shareholders that are C corporations | 21 | % |
| 22 | Multiply line 18 by line 20 (Allocate to shareholders other than C corporations) | 22 | |
| 23 | Multiply line 19 by line 21 (Allocate to C corporation shareholders) | 23 | |
| 24 | Total deemed distributions under section 995(b)(1) for all shareholders. Add lines 22 and 23 | 24 | |

Part II—Section 995(b)(1)(E) Taxable Income (see instructions)

| | | | |
|----------|--|----------|--------------|
| 1 | Total qualified export receipts (see instructions) | 1 | |
| 2 | Statutory maximum | 2 | \$10,000,000 |
| 3 | Controlled group member's portion of the statutory maximum | 3 | |
| 4 | Enter smaller of (a) 1 or (b) number of days in tax year divided by 365 (or 366) (see instructions) | 4 | |
| 5 | Proration. Multiply line 2 or 3, whichever is applicable, by line 4 | 5 | |
| 6 | Excess qualified export receipts. Subtract line 5 from line 1. (If line 5 exceeds line 1, enter -0- here and on line 7 below.) | 6 | |
| 7 | Taxable income attributable to line 6 receipts. Enter here and on line 5 of Part I above | 7 | |

Part III—Deemed Distributions Under Section 995(b)(2) (see instructions)

| | | | |
|----------|---|----------|--|
| 1 | Annual installment of distribution attributable to revocation of election in an earlier year | 1 | |
| 2 | Annual installment of distribution attributable to not qualifying as a DISC or IC-DISC in an earlier year | 2 | |
| 3 | Total deemed distributions under section 995(b)(2). Add lines 1 and 2 | 3 | |

Part IV—Actual Distributions (see instructions)

| | | | |
|----------|--|-----------|--|
| 1 | Distributions to meet qualification requirements under section 992(c) (attach computation statement) | 1 | |
| 2 | Other actual distributions | 2 | |
| 3 | Total. Add lines 1 and 2 | 3 | |
| 4 | Amount on line 3 treated as distributed from: | | |
| a | Previously taxed income | 4a | |
| b | Accumulated IC-DISC income (including IC-DISC income of the current year) | 4b | |
| c | Other earnings and profits | 4c | |
| d | Other | 4d | |

Part V—Deferred DISC Income Under Section 995(f)(3) (see instructions)

| | | | |
|----------|---|----------|--|
| 1 | Accumulated IC-DISC income (for periods after 1984) at end of computation year | 1 | |
| 2 | Distributions-in-excess-of-income for the tax year following the computation year to which line 1 applies | 2 | |
| 3 | Deferred DISC income under section 995(f)(3). Subtract line 2 from line 1 | 3 | |

| Schedule L Balance Sheets per Books | | (a) Beginning of tax year | (b) End of tax year |
|---|---|-------------------------------------|---------------------|
| Assets | 1 Qualified export assets: | | |
| | a Working capital (cash and necessary temporary investments) | | |
| | b Funds awaiting investment (cash in U.S. banks in excess of working capital needs) in other qualified export assets | | |
| | c Export-Import Bank obligations | | |
| | d Trade receivables (accounts and notes receivable) | | |
| | Less allowance for bad debts | () | () |
| | e Export property (net) (including inventory and qualified property held for lease) | | |
| | f Producer's loans | | |
| | g Investment in related foreign export corporations | | |
| | h Depreciable assets | | |
| | Less accumulated depreciation | () | () |
| | i Other (attach statement) | | |
| | 2 Nonqualified assets (net) (list): _____ | | |
| | 3 Total assets. Combine lines 1a through 2 | | |
| | Liabilities and Shareholders' Equity | 4 Accounts payable | |
| 5 Other current liabilities (attach statement) | | | |
| 6 Mortgages, notes, bonds payable in 1 year or more | | | |
| 7 Other liabilities (attach statement) | | | |
| 8 Capital stock | | | |
| 9 Additional paid-in capital | | | |
| 10 Other earnings and profits | | | |
| 11 Previously taxed income (section 996(f)(2)) | | | |
| 12 Accumulated pre-1985 DISC income (see instructions) | | | |
| 13 Accumulated IC-DISC income (see instructions) | | | |
| 14 Less cost of treasury stock | | () | () |
| 15 Total liabilities and shareholders' equity | | | |

Schedule M-1 Reconciliation of Income per Books With Income per Return

| | | | |
|--|--|---|--|
| 1 Net income (loss) per books | | 6 Income recorded on books this year not included on this return (itemize): | |
| 2 Excess of capital losses over capital gains | | | |
| 3 Taxable income not recorded on books this year (itemize): _____ | | 7 Deductions on this return not charged against book income this year (itemize): | |
| 4 Expenses recorded on books this year and not deducted on this return (itemize): _____ | | | |
| 5 Add lines 1 through 4 | | 8 Add lines 6 and 7 | |
| | | 9 Income (line 5, page 1)—line 5 less line 8 | |

Schedule M-2 Analysis of Other Earnings and Profits (Line 10, Schedule L)

| | | | |
|--|--|--|--|
| 1 Balance at beginning of year | | 5 Distributions to qualify under section 992(c) | |
| 2 Increases (itemize): _____ | | 6 Other decreases (itemize): _____ | |
| 3 Add lines 1 and 2 | | 7 Add lines 4 through 6 | |
| 4 Deficit in earnings and profits | | 8 Balance at end of year (line 3 less line 7) | |

Schedule M-3 Analysis of Previously Taxed Income (Line 11, Schedule L)

| | | | |
|--|--|--|--|
| 1 Balance at beginning of year | | 5 Deficit in earnings and profits | |
| 2 Deemed distributions under section 995(b) | | 6 Distributions to qualify under section 992(c) | |
| 3 Other increases (itemize): _____ | | 7 Other decreases (itemize): _____ | |
| 4 Add lines 1 through 3 | | 8 Add lines 5 through 7 | |
| | | 9 Balance at end of year (line 4 less line 8) | |

Schedule M-4 Analysis of Accumulated IC-DISC Income (Line 13, Schedule L)

| | | | |
|---|--|---|--|
| 1 Balance at beginning of year | | 6 Distributions to qualify under section 992(c) | |
| 2 Increases (itemize): _____ | | 7 Distributions upon disqualification (sec. 995(b)(2)) | |
| 3 Add lines 1 and 2 | | 8 Other decreases (itemize): _____ | |
| 4 Deficit in earnings and profits | | 9 Add lines 4 through 8 | |
| 5 Redemptions under section 996(d) | | 10 Balance at end of year (line 3 less line 9) | |

Schedule N Export Gross Receipts of the IC-DISC and Related U.S. Persons (see instructions)

1 See the instructions and enter the product code and percentage of total export gross receipts for **(a)** the largest and **(b)** 2nd largest product or service sold or provided by the IC-DISC:

(a) Code Percentage of total % **(b)** Code Percentage of total %

2 Export gross receipts for the current tax year

| (a) Export gross receipts of the IC-DISC | Export gross receipts of related U.S. persons | |
|--|---|------------------------------------|
| | (b) Related IC-DISCs | (c) All other related U.S. persons |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

3 If item 2(b) or 2(c) is completed, complete the following (if more space is needed, attach a statement following the format below):

(a) IC-DISCs in Your Controlled Group

| Name | Address | Identifying number |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

(b) All Other Related U.S. Persons in Your Controlled Group

| Name | Address | Identifying number |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

Schedule O Other Information (see instructions)

1 See the instructions and enter the main:

a Business activity ▶ **b** Product or service ▶

2a Did 95% or more of the IC-DISC's gross receipts for the tax year consist of qualified export receipts (defined in section 993(a))?

| Yes | No |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |

b Did the adjusted basis of the IC-DISC's qualified export assets (as defined in section 993(b)) at the end of the tax year equal or exceed 95% of the sum of the adjusted basis of all the IC-DISC's assets at the end of the tax year?

| | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

c If **a** or **b** is "No," did the IC-DISC make a pro rata distribution of property as defined in section 992(c)?

| | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

3 Did the IC-DISC have more than one class of stock at any time during the tax year?

| | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

4 Was the par or stated value of the IC-DISC's stock at least \$2,500 on each day of the tax year (for a new corporation, this means on the last day for making an election to be an IC-DISC and for each later day)?

| | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

5 Did the IC-DISC keep separate books and records?

| | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

6a Does the IC-DISC or any member of the IC-DISC's controlled group (as defined in section 993(a)(3)) have operations in or related to any country (or with the government, a company, or a national of that country) associated with carrying out the boycott of Israel that is on the list kept by the Secretary of the Treasury under section 999(a)(3)?

| | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

b Did the IC-DISC or any member of the controlled group of which the IC-DISC is a member have operations in any unlisted country that the IC-DISC knows or has reason to know requires participation in or cooperation with an international boycott against Israel?

| | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

c Did the IC-DISC or any member of the controlled group of which the IC-DISC is a member have operations in any country that the IC-DISC knows or has reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel?

| | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

If the answer to any of the questions in 6 is "Yes," see instructions and **Form 5713**, International Boycott Report.

7 Enter the amount of tax-exempt interest income received or accrued during the tax year ▶ \$

8 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of

(a) the total voting power of all classes of stock of the corporation entitled to vote or

(b) the total value of all the classes of stock of the corporation?

| | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

If "Yes," enter: **a** Percentage owned ▶ and

b Owner's country ▶

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

Note: If the IC-DISC, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach **Schedule N (Form 1120)**, Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Information Return of U.S. Persons With Respect To Certain Foreign Corporations

OMB No. 1545-0704

Department of the Treasury
Internal Revenue Service

► For more information about Form 5471, see www.irs.gov/form5471

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning , 20 , and ending , 20

Attachment
Sequence No. **121**

| | |
|---|---|
| Name of person filing this return | A Identifying number |
| Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) | B Category of filer (See instructions. Check applicable box(es): 1 (repealed) 2 3 4 5 |
| City or town, state, and ZIP code | C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period % |
| Filer's tax year beginning , 20 , and ending , 20 | |

D Person(s) on whose behalf this information return is filed:

| (1) Name | (2) Address | (3) Identifying number | (4) Check applicable box(es) | | |
|----------|-------------|------------------------|------------------------------|---------|----------|
| | | | Shareholder | Officer | Director |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

| | | | | | |
|--|-------------------------------|---|-------------------------------|---|--|
| 1a Name and address of foreign corporation | | | | b(1) Employer identification number, if any | |
| | | | | b(2) Reference ID number (see instructions) | |
| | | | | c Country under whose laws incorporated | |
| d Date of incorporation | e Principal place of business | f Principal business activity code number | g Principal business activity | h Functional currency | |
| | | | | | |

2 Provide the following information for the foreign corporation's accounting period stated above.

| | | |
|---|--|---|
| a Name, address, and identifying number of branch office or agent (if any) in the United States | b If a U.S. income tax return was filed, enter: | |
| | (i) Taxable income or (loss) | (ii) U.S. income tax paid (after all credits) |
| | | |
| c Name and address of foreign corporation's statutory or resident agent in country of incorporation | d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different | |
| | | |

Schedule A Stock of the Foreign Corporation

| (a) Description of each class of stock | (b) Number of shares issued and outstanding | |
|--|---|--------------------------------------|
| | (i) Beginning of annual accounting period | (ii) End of annual accounting period |
| | | |
| | | |
| | | |
| | | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 49958V

Form **5471** (Rev. 12-2012)

Consolidation Code

Inactive Code

Schedule M Code

Schedule O Code

Ownership Code

Schedule B U.S. Shareholders of Foreign Corporation (see instructions)

| (a) Name, address, and identifying number of shareholder | (b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a). | (c) Number of shares held at beginning of annual accounting period | (d) Number of shares held at end of annual accounting period | (e) Pro rata share of subpart F income (enter as a percentage) |
|--|---|--|--|--|
| | | | | |
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Schedule C **Income Statement** (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

| | | | Functional Currency | U.S. Dollars |
|------------|--|---|---------------------|--------------|
| Income | 1a | Gross receipts or sales | 1a | |
| | b | Returns and allowances | 1b | |
| | c | Subtract line 1b from line 1a | 1c | |
| | 2 | Cost of goods sold | 2 | |
| | 3 | Gross profit (subtract line 2 from line 1c) | 3 | |
| | 4 | Dividends. | 4 | |
| | 5 | Interest | 5 | |
| | 6a | Gross rents | 6a | |
| | b | Gross royalties and license fees | 6b | |
| 7 | Net gain or (loss) on sale of capital assets | 7 | | |
| 8 | Other income (attach statement) | 8 | | |
| 9 | Total income (add lines 3 through 8) | 9 | | |
| Deductions | 10 | Compensation not deducted elsewhere | 10 | |
| | 11a | Rents | 11a | |
| | b | Royalties and license fees | 11b | |
| | 12 | Interest | 12 | |
| | 13 | Depreciation not deducted elsewhere | 13 | |
| | 14 | Depletion | 14 | |
| | 15 | Taxes (exclude provision for income, war profits, and excess profits taxes) | 15 | |
| | 16 | Other deductions (attach statement—exclude provision for income, war profits, and excess profits taxes) | 16 | |
| 17 | Total deductions (add lines 10 through 16) | 17 | | |
| Net Income | 18 | Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9) | | |
| | 19 | Extraordinary items and prior period adjustments (see instructions) | 18 | |
| | 20 | Provision for income, war profits, and excess profits taxes (see instructions). | 19 | |
| | 21 | Current year net income or (loss) per books (combine lines 18 through 20) | 20 | |

Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued (see instructions)

| | (a) Name of country or U.S. possession | Amount of tax | | |
|---|---|----------------------------|------------------------|------------------------|
| | | (b) In foreign currency | (c) Conversion rate | (d) In U.S. dollars |
| 1 | U.S. | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | Total | | | |

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

| Assets | | (a) Beginning of annual accounting period | (b) End of annual accounting period |
|--------------------------------------|---|---|---|
| 1 | Cash | | |
| 2a | Trade notes and accounts receivable | | |
| b | Less allowance for bad debts | () | () |
| 3 | Inventories | | |
| 4 | Other current assets (attach statement) | | |
| 5 | Loans to shareholders and other related persons | | |
| 6 | Investment in subsidiaries (attach statement) | | |
| 7 | Other investments (attach statement) | | |
| 8a | Buildings and other depreciable assets | | |
| b | Less accumulated depreciation | () | () |
| 9a | Depletable assets | | |
| b | Less accumulated depletion | () | () |
| 10 | Land (net of any amortization) | | |
| 11 | Intangible assets: | | |
| a | Goodwill | | |
| b | Organization costs | | |
| c | Patents, trademarks, and other intangible assets | | |
| d | Less accumulated amortization for lines 11a, b, and c | () | () |
| 12 | Other assets (attach statement) | | |
| 13 | Total assets | | |
| Liabilities and Shareholders' Equity | | | |
| 14 | Accounts payable | | |
| 15 | Other current liabilities (attach statement) | | |
| 16 | Loans from shareholders and other related persons | | |
| 17 | Other liabilities (attach statement) | | |
| 18 | Capital stock: | | |
| a | Preferred stock | | |
| b | Common stock | | |
| 19 | Paid-in or capital surplus (attach reconciliation) | | |
| 20 | Retained earnings | | |
| 21 | Less cost of treasury stock | () | () |
| 22 | Total liabilities and shareholders' equity | | |

Schedule G Other Information

| | Yes | No |
|---|--------------------------|--------------------------|
| 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? | <input type="checkbox"/> | <input type="checkbox"/> |
| If "Yes," see the instructions for required statement. | | |
| 2 During the tax year, did the foreign corporation own an interest in any trust? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? | <input type="checkbox"/> | <input type="checkbox"/> |
| If "Yes," you are generally required to attach Form 8858 for each entity (see instructions). | | |
| 4 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? | <input type="checkbox"/> | <input type="checkbox"/> |
| If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G). | | |
| 7 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? | <input type="checkbox"/> | <input type="checkbox"/> |

Schedule H Current Earnings and Profits (see instructions)**Important:** Enter the amounts on lines 1 through 5c in **functional** currency.

| 1 | Net Additions | Net Subtractions | 1 |
|--|---------------|------------------|----|
| Current year net income or (loss) per foreign books of account | | | |
| 2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions): | | | |
| a Capital gains or losses | | | |
| b Depreciation and amortization | | | |
| c Depletion | | | |
| d Investment or incentive allowance | | | |
| e Charges to statutory reserves | | | |
| f Inventory adjustments | | | |
| g Taxes | | | |
| h Other (attach statement) | | | |
| 3 Total net additions | | | |
| 4 Total net subtractions | | | |
| 5a Current earnings and profits (line 1 plus line 3 minus line 4) | | | 5a |
| b DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) | | | 5b |
| c Combine lines 5a and 5b | | | 5c |
| d Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions)) | | | 5d |
| Enter exchange rate used for line 5d ▶ | | | |

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item D on page 1 is completed, a separate Schedule I must be filed for each Category 4 or 5 filer for whom reporting is furnished on this Form 5471. This schedule I is being completed for:

| Name of U.S. shareholder ▶ | Identifying number ▶ | |
|---|----------------------|--|
| 1 Subpart F income (line 38b, Worksheet A in the instructions) | 1 | |
| 2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions) | 2 | |
| 3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions) | 3 | |
| 4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions) | 4 | |
| 5 Factoring income | 5 | |
| 6 Total of lines 1 through 5. Enter here and on your income tax return. See instructions | 6 | |
| 7 Dividends received (translated at spot rate on payment date under section 989(b)(1)) | 7 | |
| 8 Exchange gain or (loss) on a distribution of previously taxed income | 8 | |

| | Yes | No |
|--|--------------------------|--------------------------|
| • Was any income of the foreign corporation blocked? | <input type="checkbox"/> | <input type="checkbox"/> |
| • Did any such income become unblocked during the tax year (see section 964(b))? | <input type="checkbox"/> | <input type="checkbox"/> |

If the answer to either question is "Yes," attach an explanation.

**SCHEDULE J
(Form 5471)**(Rev. December 2012)
Department of the Treasury
Internal Revenue Service**Accumulated Earnings and Profits (E&P)
of Controlled Foreign Corporation**► Information about Schedule J (Form 5471) and its instructions is at www.irs.gov/form5471.
► Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471

Identifying number

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

| Important: Enter amounts in functional currency. | (a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance) | (b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance) | (c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances) | | | (d) Total Section 964(a) E&P (combine columns (a), (b), and (c)) |
|--|--|--|---|---|------------------------|--|
| | | | (i) Earnings Invested in U.S. Property | (ii) Earnings Invested in Excess Passive Assets | (iii) Subpart F Income | |
| 1 Balance at beginning of year | | | | | | |
| 2a Current year E&P | | | | | | |
| b Current year deficit in E&P | | | | | | |
| 3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b) | | | | | | |
| 4 Amounts included under section 951(a) or reclassified under section 959(c) in current year | | | | | | |
| 5a Actual distributions or reclassifications of previously taxed E&P | | | | | | |
| b Actual distributions of nonpreviously taxed E&P | | | | | | |
| 6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a) | | | | | | |
| b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b) | | | | | | |
| 7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.) | | | | | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 211111K

Schedule J (Form 5471) (Rev. 12-2012)

**SCHEDULE M
(Form 5471)**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**▶ Information about Schedule M (Form 5471) and its instructions is at www.irs.gov/form5471.

▶ Attach to Form 5471.

OMB No. 1545-0704

| | | |
|---------------------------------|--------------|--|
| Name of person filing Form 5471 | | Identifying number |
| Name of foreign corporation | EIN (if any) | Reference ID number (see instructions) |

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

| (a) Transactions of foreign corporation | (b) U.S. person filing this return | (c) Any domestic corporation or partnership controlled by U.S. person filing this return | (d) Any other foreign corporation or partnership controlled by U.S. person filing this return | (e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return) | (f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation |
|--|------------------------------------|--|---|--|---|
| 1 Sales of stock in trade (inventory) | | | | | |
| 2 Sales of tangible property other than stock in trade | | | | | |
| 3 Sales of property rights (patents, trademarks, etc.) | | | | | |
| 4 Platform contribution transaction payments received | | | | | |
| 5 Cost sharing transaction payments received | | | | | |
| 6 Compensation received for technical, managerial, engineering, construction, or like services | | | | | |
| 7 Commissions received | | | | | |
| 8 Rents, royalties, and license fees received | | | | | |
| 9 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income) | | | | | |
| 10 Interest received | | | | | |
| 11 Premiums received for insurance or reinsurance | | | | | |
| 12 Add lines 1 through 11 | | | | | |
| 13 Purchases of stock in trade (inventory) | | | | | |
| 14 Purchases of tangible property other than stock in trade | | | | | |
| 15 Purchases of property rights (patents, trademarks, etc.) | | | | | |
| 16 Platform contribution transaction payments paid | | | | | |
| 17 Cost sharing transaction payments paid | | | | | |
| 18 Compensation paid for technical, managerial, engineering, construction, or like services | | | | | |
| 19 Commissions paid | | | | | |
| 20 Rents, royalties, and license fees paid | | | | | |
| 21 Dividends paid | | | | | |
| 22 Interest paid | | | | | |
| 23 Premiums paid for insurance or reinsurance | | | | | |
| 24 Add lines 13 through 23 | | | | | |
| 25 Amounts borrowed (enter the maximum loan balance during the year) — see instructions | | | | | |
| 26 Amounts loaned (enter the maximum loan balance during the year) — see instructions | | | | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 499630

Schedule M (Form 5471) (Rev. 12-2012)

Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business
(Under Sections 6038A and 6038C of the Internal Revenue Code)

OMB No. 1545-0805

► Information about Form 5472 and its separate instructions is at www.irs.gov/form5472.

Department of the Treasury
Internal Revenue Service

For tax year of the reporting corporation beginning _____, and ending _____
Note. Enter all information in English and money items in U.S. dollars.

Part I Reporting Corporation (see instructions). All reporting corporations must complete Part I.

| | | | |
|--|---|--|--|
| 1a Name of reporting corporation <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> Number, street, and room or suite no. (if a P.O. box, see instructions) <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> City or town, state, and ZIP code (if a foreign address, see instructions) | | 1b Employer identification number <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | |
| 1d Principal business activity ► <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | | 1e Principal business activity code ► <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | |
| 1f Total value of gross payments made or received (see instructions) reported on this Form 5472 \$ <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | 1g Total number of Forms 5472 filed for the tax year <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | 1h Total value of gross payments made or received (see instructions) reported on all Forms 5472 \$ <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | |
| 1i Check here if this is a consolidated filing of Form 5472 ► <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | 1j Country of incorporation <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | 1k Country(ies) under whose laws the reporting corporation files an income tax return as a resident <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | 1l Principal country(ies) where business is conducted <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> |

2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation ►

Part II 25% Foreign Shareholder (see instructions)

| | | | | |
|---|--|--|---|--|
| 1a Name and address of direct 25% foreign shareholder <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | | | 1b(1) U.S. identifying number, if any <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | |
| <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | | | 1b(2) Reference ID number (see instructions) <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | |
| 1c Principal country(ies) where business is conducted <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | 1d Country of citizenship, organization, or incorporation <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | 1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | | |
| 2a Name and address of direct 25% foreign shareholder <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | | | 2b(1) U.S. identifying number, if any <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | |
| <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | | | 2b(2) Reference ID number (see instructions) <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | |
| 2c Principal country(ies) where business is conducted <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | 2d Country of citizenship, organization, or incorporation <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | 2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | | |
| 3a Name and address of ultimate indirect 25% foreign shareholder <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | | | 3b(1) U.S. identifying number, if any <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | |
| <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | | | 3b(2) Reference ID number (see instructions) <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | |
| 3c Principal country(ies) where business is conducted <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | 3d Country of citizenship, organization, or incorporation <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | 3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | | |
| 4a Name and address of ultimate indirect 25% foreign shareholder <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | | | 4b(1) U.S. identifying number, if any <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | |
| <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | | | 4b(2) Reference ID number (see instructions) <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | |
| 4c Principal country(ies) where business is conducted <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | 4d Country of citizenship, organization, or incorporation <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | 4e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident <div style="border: 1px solid black; height: 1.2em; width: 100%; margin-bottom: 2px;"></div> | | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 49987Y

Form **5472** (Rev. 12-2012)

Part III Related Party (see instructions)Check applicable box: Is the related party a ☐ foreign person or ☐ U.S. person?

All reporting corporations must complete this question and the rest of Part III.

| | | |
|---|--|---|
| 1a Name and address of related party | | 1b(1) U.S. identifying number, if any 1b(2) Reference ID number (see instructions) |
| 1c Principal business activity ▶ | | 1d Principal business activity code ▶ |
| 1e Relationship—Check boxes that apply: <input type="checkbox"/> Related to reporting corporation <input type="checkbox"/> Related to 25% foreign shareholder <input type="checkbox"/> 25% foreign shareholder | | |
| 1f Principal country(ies) where business is conducted | 1g Country(ies) under whose laws the related party files an income tax return as a resident | |

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions)**Caution:** Part IV *must* be completed if the "foreign person" box is checked in the heading for Part III.If estimates are used, check here ☐

| | | |
|--|-----|--|
| 1 Sales of stock in trade (inventory) | 1 | |
| 2 Sales of tangible property other than stock in trade | 2 | |
| 3 Platform contribution transaction payments received | 3 | |
| 4 Cost sharing transaction payments received | 4 | |
| 5a Rents received (for other than intangible property rights) | 5a | |
| b Royalties received (for other than intangible property rights) | 5b | |
| 6 Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas) | 6 | |
| 7 Consideration received for technical, managerial, engineering, construction, scientific, or like services | 7 | |
| 8 Commissions received | 8 | |
| 9 Amounts borrowed (see instructions) a Beginning balance <input type="checkbox"/> b Ending balance or monthly average ▶ | 9b | |
| 10 Interest received | 10 | |
| 11 Premiums received for insurance or reinsurance | 11 | |
| 12 Other amounts received (see instructions) | 12 | |
| 13 Total. Combine amounts on lines 1 through 12 | 13 | |
| 14 Purchases of stock in trade (inventory) | 14 | |
| 15 Purchases of tangible property other than stock in trade | 15 | |
| 16 Platform contribution transaction payments paid | 16 | |
| 17 Cost sharing transaction payments paid | 17 | |
| 18a Rents paid (for other than intangible property rights) | 18a | |
| b Royalties paid (for other than intangible property rights) | 18b | |
| 19 Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas) | 19 | |
| 20 Consideration paid for technical, managerial, engineering, construction, scientific, or like services | 20 | |
| 21 Commissions paid | 21 | |
| 22 Amounts loaned (see instructions) a Beginning balance <input type="checkbox"/> b Ending balance or monthly average ▶ | 22b | |
| 23 Interest paid | 23 | |
| 24 Premiums paid for insurance or reinsurance | 24 | |
| 25 Other amounts paid (see instructions) | 25 | |
| 26 Total. Combine amounts on lines 14 through 25 | 26 | |

Part V Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party (see instructions)Describe these transactions on an attached separate sheet and check here. ☐**Part VI Additional Information**

All reporting corporations must complete Part VI.

| | | |
|--|------------------------------|-----------------------------|
| 1 Does the reporting corporation import goods from a foreign related party? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 2a If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| If "No," do not complete b and c below. | | |
| b If "Yes," attach a statement explaining the reason or reasons for such difference. | | |
| c If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 3 During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 4 During the course of the tax year, did the foreign parent corporation become a participant in any cost sharing arrangement? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

International Boycott Report

OMB No. 1545-0216

**Attachment
Sequence No. 123****Paper filers must file in
duplicate (see When and Where
to File in the instructions)**For tax year beginning _____, 20_____,
and ending _____, 20_____.
▶ **Controlled groups, see instructions.**

Name _____ Identifying number _____

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state, and ZIP code

Address of service center where your tax return is filed

Type of filer (check one): ☒☐ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Estate ☐ Other**1 Individuals**—Enter adjusted gross income from your tax return (see instructions)**2 Partnerships and corporations:****a Partnerships**—Enter each partner's name and identifying number.**b Corporations**—Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)). Do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return.**If you list any corporations below or if you attach Form 851, you must designate a common tax year. Enter on line 4b the name and employer identification number of the corporation whose tax year is designated.**

Name

Identifying number

Y if not blank, N if blank

If more space is needed, attach additional sheets and check this box ☐**c** Enter principal business activity code and description (see instructions)**d IC-DISCs**—Enter principal product or service code and description (see instructions)

Code

Description

3 Partnerships—Each partnership filing Form 5713 must give the following information:**a** Partnership's total assets (see instructions)**b** Partnership's ordinary income (see instructions)**4 Corporations**—Each corporation filing Form 5713 must give the following information:**a** Type of form filed (Form 1120, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc.)**b** Common tax year election (see instructions)**(1)** Name of corporation ▶**(2)** Employer identification number**(3)** Common tax year beginning _____, 20_____, and ending _____, 20_____.**c** Corporations filing this form enter:**(1)** Total assets (see instructions)**(2)** Taxable income before net operating loss and special deductions (see instructions)**5 Estates or trusts**—Enter total income (Form 1041, page 1)**6** Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions):**a** Foreign tax credit**b** Deferral of earnings of controlled foreign corporations**c** Deferral of IC-DISC income**d** FSC exempt foreign trade income**e** Foreign trade income qualifying for the extraterritorial income exclusion**Please
Sign
Here**

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

Signature

Date

Title

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12030E

Form **5713** (Rev. 12-2010)

- 7a** Are you a U.S. shareholder (as defined in section 951(b)) of any foreign corporation (including a FSC that does not use the administrative pricing rules) that had operations reportable under section 999(a)?
- b** If the answer to question 7a is "Yes," is any foreign corporation a controlled foreign corporation (as defined in section 957(a))?
- c** Do you own any stock of an IC-DISC?
- d** Do you claim any foreign tax credit?
- e** Do you control (within the meaning of section 304(c)) any corporation (other than a corporation included in this report) that has operations reportable under section 999(a)?
If "Yes," did that corporation participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?
- f** Are you controlled (within the meaning of section 304(c)) by any person (other than a person included in this report) who has operations reportable under section 999(a)?
If "Yes," did that person participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?
- g** Are you treated under section 671 as the owner of a trust that has reportable operations under section 999(a)?
- h** Are you a partner in a partnership that has reportable operations under section 999(a)?
- i** Are you a foreign sales corporation (FSC) (as defined in section 922(a), as in effect before its repeal)?
- j** Are you excluding extraterritorial income (defined in section 114(e), as in effect before its repeal) from gross income?

| Yes | No |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Part I Operations in or Related to a Boycotting Country (see instructions)

- 8 Boycott of Israel**—Did you have any operations in or related to any country (or with the government, a company, or a national of that country) associated in carrying out the boycott of Israel which is on the list maintained by the Secretary of the Treasury under section 999(a)(3)? (See **Boycotting Countries** in the instructions.)
If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ☐

| Yes | No |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |

| Name of country (1) | Identifying number of person having operations (2) | Principal business activity | | IC-DISCs only—Enter product code (5) |
|------------------------|--|-----------------------------|--------------------|---|
| | | Code (3) | Description (4) | |
| a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| e | | | | |
| f | | | | |
| g | | | | |
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| n | | | | |
| o | | | | |

- 9 Nonlisted countries boycotting Israel**— Did you have operations in any nonlisted country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel?

| Yes | No |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ☐

| Name of country (1) | Identifying number of person having operations (2) | Principal business activity | | IC-DISCs only—Enter product code (5) |
|------------------------|--|-----------------------------|--------------------|---|
| | | Code (3) | Description (4) | |
| a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| e | | | | |
| f | | | | |
| g | | | | |
| h | | | | |

| Yes | No |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |

- 10 Boycotts other than the boycott of Israel**—Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel?

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ☐

| Name of country (1) | Identifying number of person having operations (2) | Principal business activity | | IC-DISCs only—Enter product code (5) |
|------------------------|--|-----------------------------|--------------------|---|
| | | Code (3) | Description (4) | |
| a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| e | | | | |
| f | | | | |
| g | | | | |
| h | | | | |

| Yes | No |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |

- 11** Were you requested to participate in or cooperate with an international boycott?
If "Yes," attach a copy (in English) of any and all such requests received during your tax year. If the request was in a form other than a written request, attach a separate sheet explaining the nature and form of any and all such requests. (See instructions.)

| |
|--------------------------|
| <input type="checkbox"/> |
|--------------------------|

- 12** Did you participate in or cooperate with an international boycott?
If "Yes," attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements. (See instructions.)

| |
|--------------------------|
| <input type="checkbox"/> |
|--------------------------|

Note: If the answer to either question 11 or 12 is "Yes," you must complete the rest of Form 5713. If you answered "Yes" to question 12, you must complete Schedules A and C or B and C (Form 5713).

| Part II Requests for and Acts of Participation in or Cooperation With an International Boycott | | Requests | | Agreements | |
|---|---|-------------------------------------|----|-------------------------------------|----|
| | | Yes | No | Yes | No |
| 13a | Did you receive requests to enter into, or did you enter into, any agreement (see instructions): | | | | |
| (1) | As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to— | | | | |
| (a) | Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies, or nationals of that country? | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | |
| (b) | Refrain from doing business with any U.S. person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country? | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | |
| (c) | Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion? | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | |
| (d) | Refrain from employing individuals of a particular nationality, race, or religion? | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | |
| (2) | As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott? | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | |

b Requests and agreements—if the answer to any part of 13a is “Yes,” complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ☐

| Name of country (1) | Identifying number of person receiving the request or having the agreement (2) | Principal business activity | | IC-DISCs only—Enter product code (5) | Type of cooperation or participation | | | |
|------------------------|---|-----------------------------|-----------------|--------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| | | Code (3) | Description (4) | | Number of requests | | Number of agreements | |
| | | | | | Total (6) | Code (7) | Total (8) | Code (9) |
| a | <input checked="" type="checkbox"/> | | | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| b | | | | | | | | |
| c | | | | | | | | |
| d | | | | | | | | |
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| p | | | | | | | | |

**SCHEDULE A
(Form 5713)**

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

**International
Boycott Factor (Section 999(c)(1))**

*Complete only if you are **not** computing a loss of tax benefits using the specifically
attributable taxes and income method on Schedule B (Form 5713)*

► **Attach to Form 5713.**

► **See instructions on page 2.**

OMB No. 1545-0216

Name _____ Identifying number _____

Name of country being boycotted (check one): ☒ ☐ Israel ☐ Other (identify) ► ☒ _____

Important: *If you are involved in more than one boycott, use a separate Schedule A for each boycott and attach to Form 5713.*

| Name of Country (1) | Purchases, sales, and payroll attributable to boycotting operations, by operation | | |
|--|---|-------------------------------------|-------------------------------------|
| | Boycott purchases (2) | Boycott sales (3) | Boycott payroll (4) |
| a <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| b | | | |
| c | | | |
| d | | | |
| e | | | |
| f | | | |
| g | | | |
| h | | | |
| i | | | |
| j | | | |
| k | | | |
| l | | | |
| m | | | |
| n | | | |
| o | | | |
| Total | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

1 Numerator of boycott factor (add totals of columns (2), (3), and (4))

2 Denominator of boycott factor:

a Total purchases from countries other than United States

b Total sales to or from countries other than United States

c Total payroll paid or accrued for services performed in countries other
than United States

d Total of lines 2a, b, and c

3 International boycott factor (divide line 1 by line 2d). Enter here and on Schedule C (Form 5713)
(see instructions) ►

For Paperwork Reduction Act Notice, see the Instructions for Form 5713.

Cat. No. 12050W

Schedule A (Form 5713) (Rev. 12-2010)

**SCHEDULE B
(Form 5713)**

(Rev. December 2010)

Department of the Treasury
Internal Revenue Service

**Specifically Attributable Taxes
and Income (Section 999(c)(2))**

► Complete only if you are **not** computing a loss of tax benefits
using the international boycott factor on Schedule A (Form 5713).

► Attach to Form 5713.

► See instructions on page 2.

OMB No. 1545-0216

| | |
|------|--------------------|
| Name | Identifying number |
|------|--------------------|

Name of country being boycotted (check one) ☒ ☐ Israel ☐ Other (identify) ► ☒

Important: If you are involved in more than one international boycott, use a separate Schedule B (Form 5713) to compute the specifically attributable taxes and income for each boycott.

Specifically Attributable Taxes and Income by Operation (Use a separate line for each operation.)

| Name of country (1) | Principal business activity | | Foreign tax credit | Subpart F income | IC-DISC income | FSC income |
|------------------------|-------------------------------------|--------------------|---|---|--|--|
| | Code (2) | Description (3) | Foreign taxes attributable to boycott operations (4) | Prorated share of international boycott income (5) | Taxable income attributable to boycott operations (6) | Taxable income attributable to boycott operations (7) |
| a | | | | | | |
| b | | | | | | |
| c | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| d | | | | | | |
| e | | | | | | |
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| k | | | | | | |
| l | | | | | | |
| m | | | | | | |
| n | | | | | | |
| o Total ► | | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

SCHEDULE C
(Form 5713)

(Rev. December 2010)

Department of the Treasury
Internal Revenue Service
Name

Tax Effect of the International Boycott Provisions

▶ **Attach to Form 5713.**
▶ **See instructions on page 2.**

OMB No. 1545-0216

Identifying number

| | |
|--|--|
| 1 Method used to compute loss of tax benefits (check one): a International boycott factor from Schedule A (Form 5713). See lines 2a, 3a, 4a, and 5a below ▶ <input type="checkbox"/> b Identification of specifically attributable taxes and income from Schedule B (Form 5713). See lines 2b, 3b, 4b, and 5b below ▶ <input type="checkbox"/> | |
| 2 Reduction of foreign tax credit (section 908(a)): a International boycott factor. Complete if you checked box 1a above and answered "Yes" to the question on line 7d, Form 5713. (1) Foreign tax credit before adjustment from Form 1116 or 1118 (see instructions) (2) International boycott factor from Schedule A (Form 5713), line 3 (3) Reduction of foreign tax credit. Multiply line 2a(1) by line 2a(2). Enter here and on Form 1116 or 1118 (see instructions) (4) Adjusted foreign tax credit. Subtract line 2a(3) from line 2a(1) b Specifically attributable taxes and income. Complete if you checked box 1b above and answered "Yes" to the question on line 7d, Form 5713. Enter the amount from line o, column (4), Schedule B (Form 5713) Enter the appropriate part of this amount on Form 1116 or 1118 (see instructions). | |
| 3 Denial of deferral under subpart F (section 952(a)(3)): a International boycott factor. Complete if you checked box 1a above and answered "Yes" to the question on line 7b, Form 5713. (1) Prorated share of total income of controlled foreign corporations (see instructions) (2) Prorated share of income attributable to earnings and profits of controlled foreign corporations included in income under sections 951(a)(1)(A)(ii), 951(a)(1)(A)(iii), 951(a)(1)(B), 952(a)(1), 952(a)(2), 952(a)(4), 952(a)(5), and 952(b) (3) Subtract line 3a(2) from line 3a(1) (4) International boycott factor from Schedule A (Form 5713), line 3 (5) Prorated share of subpart F international boycott income. Multiply line 3a(3) by line 3a(4). Enter here and on line 22 of Worksheet A in the Form 5471 instructions b Specifically attributable taxes and income. Complete if you checked box 1b above and answered "Yes" to the question on line 7b, Form 5713. Enter the amount from line o, column (5), Schedule B (Form 5713) here and on line 22 of Worksheet A in the Form 5471 instructions | |
| 4 Denial of IC-DISC benefits (section 995(b)(1)(F)(ii)): a International boycott factor. Complete if you checked box 1a above and answered "Yes" to the question on line 7c, Form 5713. (1) Prorated share of section 995(b)(1)(F)(i) amount (see instructions) (2) International boycott factor from Schedule A (Form 5713), line 3 (3) Prorated share of IC-DISC international boycott income. Multiply line 4a(1) by line 4a(2). Enter this amount here and the IC-DISC will include it on line 10, Part I, Schedule J, Form 1120-IC-DISC b Specifically attributable taxes and income. Complete if you checked box 1b above and answered "Yes" to the question on line 7c, Form 5713. Enter the amount from line o, column (6), Schedule B (Form 5713) here and the IC-DISC will include it on line 10, Part I, Schedule J, Form 1120-IC-DISC | |
| 5 Denial of exemption of foreign trade income (section 927(e)(2), as in effect before its repeal): a International boycott factor. Complete if you checked box 1a above and answered "Yes" to the question on line 7i, Form 5713. (1) Add amounts from columns (a) and (b), line 10, Schedule B (Form 1120-FSC) (2) International boycott factor from Schedule A (Form 5713), line 3 (3) Exempt foreign trade income of a FSC attributable to international boycott operations. Multiply line 5a(1) by line 5a(2). Enter here and on line 2, Schedule F, Form 1120-FSC b Specifically attributable taxes and income. Complete if you checked box 1b above and answered "Yes" to the question on line 7i, Form 5713. Enter the amount from line o, column (7), Schedule B (Form 5713) here and on line 2, Schedule F, Form 1120-FSC | |

For Paperwork Reduction Act Notice, see Instructions for Form 5713.

Cat. No. 120700

Schedule C (Form 5713) (Rev. 12-2010)

- 6** Reduction of foreign trade income qualifying for the extraterritorial income exclusion. Complete if you answered "Yes" to the question on line 7j, Form 5713.
- a** Enter amount from line 49 of Form 8873
- b** International boycott factor from Schedule A (Form 5713), line 3
- c** Reduction of qualifying foreign trade income. Multiply line 6a by 6b. Enter here and on Form 8873, line 50

Instructions

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

Purpose of Form

Schedule C (Form 5713) is used to compute the loss of tax benefits attributable to participation in or cooperation with an international boycott.

Who Must File

Complete Schedule C (Form 5713) if you completed either Schedule A or Schedule B of Form 5713.

Partnerships. Each partner must complete a separate Schedule C (Form 5713). Partnerships do not complete Schedule C (Form 5713).

Controlled groups. Unless a controlled group (described in section 993(a)(3)) files a consolidated return, each member may independently choose to either **(a)** apply the international boycott factor under section 999(c)(1) or **(b)** identify specifically attributable taxes and income under section 999(c)(2). Each member must consistently use a single method to figure the loss of tax benefits.

Example. A member that chooses to use the international boycott factor must apply it to determine its loss of the section 902 indirect foreign tax credit on a dividend that another member of the controlled group paid to it, even if the other member determines its own loss of tax benefits

by identifying specifically attributable taxes and income.

Other Requirements

- A person who applies the international boycott factor to one operation must apply the factor to all that tax year's operations under section 908(a), 952(a)(3), 995(b)(1)(F)(ii), or 927(e)(2).
- A person who identifies specifically attributable taxes and income under section 999(c)(2) must use that method for all that tax year's operations under section 908(a), 952(a)(3), 995(b)(1)(F)(ii), or 927(e)(2).
- An IC-DISC whose tax year differs from the common tax year of the controlled group of which it is a member does not need to amend its return to show on Schedule J (Form 1120-IC-DISC) the amount of IC-DISC benefits lost because of boycott participation. Because the IC-DISC benefits are lost at the shareholder level, the shareholder must include in income the prorated share of income attributable to boycott operations shown on line 4a(3).
- A person excluding extraterritorial income must reduce qualifying foreign trade income using the international boycott factor computed on Schedule A.

Lines 2 through 6

Note. All line references are to 2010 forms unless otherwise noted.

Line 2a(1). Enter the foreign tax credit before adjustment from Form 1116 or 1118. Individual filers, enter the

amount from line 27, Part IV, of Form 1116. Corporate filers, enter the amount from line 4, Part III, Schedule B, of Form 1118.

Line 2a(3). Enter the reduction of foreign tax credit from this line on either Form 1116 or 1118. Individual filers, enter this amount on line 28, Part IV, of Form 1116. Corporate filers, enter this amount on line 5, Part III, Schedule B, of Form 1118.

Line 2b. Enter the reduction of foreign taxes available for credit from this line on Form 1116 or 1118. Individual filers, include this amount on line 12, Part III, of Form 1116. Corporations, enter this amount on line C, Schedule G, of Form 1118.

Line 3a(1). Enter your share of the income of the controlled foreign corporation on line 3a(1).

Nonexempt foreign trade income of a foreign sales corporation (FSC) that was computed without regard to the administrative pricing rules is subject to the subpart F rules. Include your share of these types of income on line 3a(1).

Line 4a(1). Enter your pro rata share of section 995(b)(1)(F)(i) amount on line 4a(1) as follows:

- **Shareholder that is not a C corporation.** Enter your pro rata share of line 8, Part I, Schedule J, Form 1120-IC-DISC.
- **Shareholder that is a C corporation.** Enter your pro rata share of line 8, Part I, Schedule J, Form 1120-IC-DISC, multiplied by 16/17.

| | | | | |
|--|---|--|--|--|
| Withholding agent's name, street address, city, state, and ZIP code | | 1 Date of transfer [REDACTED] | | Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests OMB No. 1545-0902 |
| | | 2 Federal income tax withheld [REDACTED] | | |
| Withholding agent's Federal identification number [REDACTED] | Identification number of foreign person subject to withholding (see instructions) [REDACTED] | 3 Amount realized [REDACTED] | 4 Gain recognized by foreign corporation [REDACTED] | Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 8288. |
| Name of person subject to withholding [REDACTED] | | 5 Description of property transferred [REDACTED] | | |
| Foreign address (number, street, and apt. or suite no.) [REDACTED] | | 6 Person subject to withholding is: An individual <input type="checkbox"/> A corporation <input type="checkbox"/> Other (specify) ► | | |
| City, province or state, postal code, and country (not U.S.) [REDACTED] | 7 Country code | Mailing address of person subject to withholding (if different) | | |

Form **8288-A** (Rev. 6-2011)

Cat. No. 62261L

Attach Copies A and B to Form 8288

Department of the Treasury - Internal Revenue Service

| | | |
|--|--|--|
| Form <b style="font-size: 24pt;">8404 Department of the Treasury Internal Revenue Service | <b style="font-size: 18pt;">Interest Charge on DISC-Related Deferred Tax Liability ► File Form 8404 separately from your income tax return. See <i>Where to file</i> below. ► Information about Form 8404 and its instructions is at www.irs.gov/form8404. | OMB No. 1545-0939 <div style="font-size: 36pt; font-weight: bold;">2012</div> |
| A Check applicable box to show type of taxpayer: <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Trust or Decedent's estate | Name of shareholder <div style="background-color: black; width: 100px; height: 15px; margin: 2px 0;"></div> Address (number, street, room, suite, or P.O. box number) <div style="background-color: black; width: 100px; height: 15px; margin: 2px 0;"></div> City, state, and ZIP code <div style="background-color: black; width: 100px; height: 15px; margin: 2px 0;"></div> | B Shareholder's identifying number <div style="background-color: black; width: 100px; height: 15px; margin: 2px 0;"></div> C IC-DISC's identifying number <div style="background-color: black; width: 100px; height: 15px; margin: 2px 0;"></div> |
| D Shareholder's tax year for which interest charge is required to be paid (see instructions) | | E Name of IC-DISC |

Note. See line-by-line instructions.

| | | |
|---|----------|--|
| 1 Taxable income or loss on tax return (actual or estimated) | 1 | |
| 2 Deferred DISC income from line 10, Part III, Schedule K (Form 1120-IC-DISC) | 2 | |
| 3 Section 995(f)(2) adjustments to line 1 income or loss | 3 | |
| 4 Combine lines 1, 2, and 3. If zero or less, do not file this form | 4 | |
| 5 Tax liability on line 4 amount | 5 | |
| 6 Tax liability per return (actual or estimated) | 6 | |
| 7 DISC-related deferred tax liability. Subtract line 6 from line 5 | 7 | |
| 8 Base period T-bill rate factor | 8 | |
| 9 Interest charge due. Multiply line 7 by line 8. (See <i>Paying the interest charge</i> below.) | 9 | |

Sign Here

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

Signature and Title (if any) _____ Date _____

Paid Preparer Use Only

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

Future Developments

For the latest information about developments related to Form 8404 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8404.

General Instructions

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

Purpose of form. Shareholders of Interest Charge Domestic International Sales Corporations (IC-DISCs) use Form 8404 to figure and report their interest owed on DISC-related deferred tax liability.

Who must file. You must file Form 8404 if (a) you are a shareholder of an IC-DISC, (b) the IC-DISC reports deferred DISC income to you on line 10, Part III of Schedule K (Form 1120-IC-DISC); and (c) the addition of this income would result in increased taxable income if it were included on your tax return for the tax year.

When to file. File Form 8404 by the due date of your federal income tax return (excluding extensions) for your tax year that ends with or includes the IC-DISC's tax year end.

For example, you are a fiscal year corporation with a July 1, 2012, to June 30, 2013, tax year and you are a shareholder in an IC-DISC with a July 1, 2012, to June 30, 2013, tax year that reports deferred DISC income to you for its tax year ending June 30, 2013. Because your tax year ends with the IC-DISC's tax year, you are required to file Form 8404 on or before September 15, 2013 (2½ months after your tax year ends).

Where to file. File Form 8404 at the following address:

Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999

Paying the interest charge. You must pay the interest charge shown on line 9 by the date your federal income tax for the tax year is required to be paid. For individuals, the interest is due on the 15th day of the 4th month following the close of the tax year. For corporations, the interest is due on the 15th day of the 3rd month following the close of the tax year.

Attach a check or money order made payable to "United States Treasury" for the full amount of the interest charge. Do not combine the interest charge with any other tax or interest due. Write your identification number and "Form 8404—Interest Due" on your payment.

If the interest charge is not paid by the due date, interest, compounded daily, at the rate specified under section 6621, will be imposed on the amount of unpaid interest from the due date until the date the interest is paid.

Payment of estimated tax is not required for the interest charge. See Proposed Regulations section 1.995(f)-1(j)(3) for other details.

For corporations (other than S corporations), the annual interest charge is deductible as an interest expense for the tax year it is paid or accrued. See Proposed Regulations section 1.995(f)-1(j)(2) for details.

on the tax year of deductibility. For other filers, this interest is not deductible.

Amended Form 8404. You are required to file an amended Form 8404 only if the amount of the DISC-related deferred tax liability (line 7) changes as a result of audit adjustments, changes you make by the filing of an amended return, or if estimates were used on your original Form 8404 and changes were made to these estimates when you filed your tax return. See Proposed Regulations section 1.995(f)-1(j)(4) for details.

Specific Instructions

Name and address. Enter the name and address as shown on your tax return from which the income or loss on line 1 of Form 8404 is obtained. If the return is a joint return, also enter your spouse's name as shown on Form 1040.

Item A—Type of taxpayer. Check the applicable box to indicate your status as a taxpayer.

Partnerships and S corporations distribute their share of deferred DISC income to partners and shareholders and the partners and shareholders complete Form 8404.

Item B—Shareholder's identifying number. Individuals must enter their social security number. Other filers must enter their employer identification number.

Item C—IC-DISC's identifying number. Enter the identifying number of the IC-DISC from the Schedule K (Form 1120-IC-DISC) on which the deferred DISC income was reported to you. If income is reported to you from more

| | | |
|---|--|---|
| Form 8805 Department of the Treasury Internal Revenue Service | Foreign Partner's Information Statement of Section 1446 Withholding Tax ► Information about Form 8805 and its instructions is at www.irs.gov/form8804 . For partnership's calendar year 2012, or tax year beginning , 2012, and ending , 20 | OMB No. 1545-1119 <div style="font-size: 2em; font-weight: bold;">2012</div> Copy A for Internal Revenue Service Attach to Form 8804. |
| 1a Foreign partner's name <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> | b U.S. identifying number <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> | 5a Name of partnership <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> |
| c Address (if a foreign address, see instructions) <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> | | b U.S. EIN <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> |
| 2 Account number assigned by partnership (if any) | | c Address (if a foreign address, see instructions) |
| 3 Type of partner (specify—see instructions) ► | | 6 Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7. |
| 4 Country code of partner (enter two-letter code; see instructions) <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> | | 7 Withholding agent's U.S. employer identification number <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> |
| 8a Check if the partnership identified on line 5a owns an interest in one or more partnerships | | <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> |
| b Check if any of the partnership's effectively connected taxable income (ECTI) is exempt from U.S. tax for the partner identified on line 1a | | <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> |
| 9 Partnership's ECTI allocable to partner for the tax year (see instructions) | | 9 <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> |
| 10 Total tax credit allowed to partner under section 1446 (see instructions). Individual and corporate partners: Claim this amount as a credit against your U.S. income tax on Form 1040NR, 1120-F, etc. | | 10 <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> |
| Schedule T—Beneficiary Information (see instructions) | | |
| 11a Name of beneficiary | | c Address (if a foreign address, see instructions) |
| b U.S. identifying number of beneficiary | | <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> |
| 12 Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions) | | 12 <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> |
| 13 Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions) . . . | | 13 <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div> |
| For Paperwork Reduction Act Notice, see separate Instructions for Forms 8804, 8805, and 8813. | | |

Entity Classification Election

OMB No. 1545-1516

| | | |
|--|---|---|
| Type or Print | Name of eligible entity making election <input type="checkbox"/> | Employer identification number <input type="checkbox"/> |
| | Number, street, and room or suite no. If a P.O. box, see instructions. | |
| | City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. Follow the country's practice for entering the postal code. <input type="checkbox"/> <input type="checkbox"/> | |
| ▶ Check if: <input type="checkbox"/> Address change <input type="checkbox"/> Late classification relief sought under Revenue Procedure 2009-41 <input type="checkbox"/> Relief for a late change of entity classification election sought under Revenue Procedure 2010-32 | | |

Part I Election Information

1 Type of election (see instructions):

- a** ☐ Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.
b ☐ Change in current classification. Go to line 2a.

2a Has the eligible entity previously filed an entity election that had an effective date within the last 60 months?

- ☐ **Yes.** Go to line 2b.
☐ **No.** Skip line 2b and go to line 3.

2b Was the eligible entity's prior election an initial classification election by a newly formed entity that was effective on the date of formation?

- ☐ **Yes.** Go to line 3.
☐ **No.** Stop here. You generally are not currently eligible to make the election (see instructions).

3 Does the eligible entity have more than one owner?

- ☐ **Yes.** You can elect to be classified as a partnership or an association taxable as a corporation. Skip line 4 and go to line 5.
☐ **No.** You can elect to be classified as an association taxable as a corporation or to be disregarded as a separate entity. Go to line 4.

4 If the eligible entity has only one owner, provide the following information:

- a** Name of owner ▶ ☐
b Identifying number of owner ▶ ☐

5 If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and employer identification number of the parent corporation:

- a** Name of parent corporation ▶ ☐
b Employer identification number ▶ ☐

| Part I | Election Information (Continued) |
|--------|----------------------------------|
|--------|----------------------------------|

6 **Type of entity** (see instructions):

- a** ☐ A domestic eligible entity electing to be classified as an association taxable as a corporation.
- b** ☐ A domestic eligible entity electing to be classified as a partnership.
- c** ☐ A domestic eligible entity with a single owner electing to be disregarded as a separate entity.
- d** ☐ A foreign eligible entity electing to be classified as an association taxable as a corporation.
- e** ☐ A foreign eligible entity electing to be classified as a partnership.
- f** ☐ A foreign eligible entity with a single owner electing to be disregarded as a separate entity.

7 If the eligible entity is created or organized in a foreign jurisdiction, provide the foreign country of organization ► [REDACTED]

8 Election is to be effective beginning (month, day, year) (see instructions)

| | |
|--|---|
| 9 Name and title of contact person whom the IRS may call for more information | 10 Contact person's telephone number |
|--|---|

Consent Statement and Signature(s) (see instructions)

Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this election and consent statement, and to the best of my (our) knowledge and belief, this election and consent statement are true, correct, and complete. If I am an officer, manager, or member signing for the entity, I further declare under penalties of perjury that I am authorized to make the election on its behalf.

[illegible]

Part II Late Election Relief

11 Provide the explanation as to why the entity classification election was not filed on time (see instructions).

Under penalties of perjury, I (we) declare that I (we) have examined this election, including accompanying documents, and, to the best of my (our) knowledge and belief, the election contains all the relevant facts relating to the election, and such facts are true, correct, and complete. I (we) further declare that I (we) have personal knowledge of the facts and circumstances related to the election. I (we) further declare that the elements required for relief in Section 4.01 of Revenue Procedure 2009-41 have been satisfied.

[illegible]

| | | |
|--|---|--|
| Form 8858 (Rev. December 2012) Department of the Treasury Internal Revenue Service | Information Return of U.S. Persons With Respect To Foreign Disregarded Entities ► Information about Form 8858 and its separate instructions is at www.irs.gov/form8858 . Information furnished for the foreign disregarded entity's annual accounting period (see instructions) beginning , 20 , and ending , 20 | OMB No. 1545-1910 Attachment Sequence No. 140 |
| Name of person filing this return | | Filer's identifying number |
| Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) | | |
| City or town, state, and ZIP code | | |
| Filer's tax year beginning , 20 , and ending , 20 | | |
| Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated. | | |
| 1a Name and address of foreign disregarded entity | | b(1) U.S. identifying number, if any b(2) Reference ID number (see instructions) |
| c Country(ies) under whose laws organized and entity type under local tax law | | d Date(s) of organization e Effective date as foreign disregarded entity |
| f If benefits under a U.S. tax treaty were claimed with respect to income of the foreign disregarded entity, enter the treaty and article number | g Country in which principal business activity is conducted | h Principal business activity i Functional currency |
| 2 Provide the following information for the foreign disregarded entity's accounting period stated above. | | |
| a Name, address, and identifying number of branch office or agent (if any) in the United States | | b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the foreign disregarded entity, and the location of such books and records, if different |
| 3 For the tax owner of the foreign disregarded entity (if different from the filer) provide the following: | | |
| a Name and address | | b Annual accounting period covered by the return (see instructions) c(1) U.S. identifying number, if any c(2) Reference ID number (see instructions) d Country under whose laws organized e Functional currency |
| 4 For the direct owner of the foreign disregarded entity (if different from the tax owner) provide the following: | | |
| a Name and address | | b Country under whose laws organized c U.S. identifying number, if any d Functional currency |
| 5 Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the foreign disregarded entity, and the chain of ownership between the foreign disregarded entity and each entity in which the foreign disregarded entity has a 10% or more direct or indirect interest. See instructions. | | |

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 21457L

Form **8858** (Rev. 12-2012)

| | |
|---|--|
| <div style="background-color: black; width: 20px; height: 20px; margin: 0 auto; display: inline-block;"></div> Consolidation Code | <div style="background-color: black; width: 20px; height: 20px; margin: 0 auto; display: inline-block;"></div> Schedule 987 Code |
| <div style="background-color: black; width: 20px; height: 20px; margin: 0 auto; display: inline-block;"></div> Inactive Code | |
| <div style="background-color: black; width: 20px; height: 20px; margin: 0 auto; display: inline-block;"></div> Schedule M Code | |

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for foreign disregarded entities that use DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

| | | Functional Currency | U.S. Dollars |
|---|---|---------------------|--------------|
| 1 | Gross receipts or sales (net of returns and allowances) | 1 | |
| 2 | Cost of goods sold | 2 | |
| 3 | Gross profit (subtract line 2 from line 1) | 3 | |
| 4 | Other income | 4 | |
| 5 | Total income (add lines 3 and 4) | 5 | |
| 6 | Total deductions | 6 | |
| 7 | Other adjustments | 7 | |
| 8 | Net income (loss) per books | 8 | |

Schedule C-1 Section 987 Gain or Loss Information

| | | (a) Amount stated in functional currency of foreign disregarded entity | (b) Amount stated in functional currency of recipient |
|---|---|---|--|
| 1 | Remittances from the foreign disregarded entity | 1 | |
| 2 | Section 987 gain (loss) of recipient | 2 | |
| 3 | Were all remittances from the foreign disregarded entity treated as made to the direct owner? | Yes | No |
| 4 | Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the foreign disregarded entity during the tax year? | | |

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for foreign disregarded entities that use DASTM.

| | | (a) Beginning of annual accounting period | (b) End of annual accounting period |
|---------------------------------------|--|---|---|
| Assets | | | |
| 1 | Cash and other current assets | 1 | |
| 2 | Other assets | 2 | |
| 3 | Total assets | 3 | |
| Liabilities and Owner's Equity | | | |
| 4 | Liabilities | 4 | |
| 5 | Owner's equity | 5 | |
| 6 | Total liabilities and owner's equity | 6 | |

Schedule G Other Information

| | | Yes | No |
|---|---|---------------------|----|
| 1 | During the tax year, did the foreign disregarded entity own an interest in any trust? | | |
| 2 | During the tax year, did the foreign disregarded entity own at least a 10% interest, directly or indirectly, in any foreign partnership? | | |
| 3 | Answer the following question only if the foreign disregarded entity made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the foreign disregarded entity as a result of the election? | | |
| 4 | If the interest in the foreign disregarded entity is a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii) does the separate unit or combined separate unit have a dual consolidated loss as defined in Reg. 1.1503(d)-1(b)(5)(ii)? | | |
| If "Yes," enter the amount of the dual consolidated loss ► \$ | | Answer question 5a. | |

Schedule G Other Information (continued)

| | Yes | No |
|--|--------------------------|--------------------------|
| 5a Was any portion of the dual consolidated loss in question 4 taken into account in computing consolidated taxable income for the year? If "Yes," go to 5b. If "No," skip 5b and 5c | <input type="checkbox"/> | <input type="checkbox"/> |
| b Was this a permitted domestic use of the dual consolidated loss under Reg. 1.1503(d)-6? If "Yes," see instructions and skip 5c. If "No," go to 5c | <input type="checkbox"/> | <input type="checkbox"/> |
| c If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Reg. 1.1503(d)-4? | <input type="checkbox"/> | <input type="checkbox"/> |
| If "Yes," enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ► \$ _____ See instructions. | | |
| 6 During the tax year, did the foreign disregarded entity pay or accrue any foreign tax that was disqualified for credit under section 901(m)? | <input type="checkbox"/> | <input type="checkbox"/> |
| 7 During the tax year, did the foreign disregarded entity pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 Answer the following question only if the tax owner of the foreign disregarded entity is a controlled foreign corporation (CFC): Were there any intracompany transactions between the foreign disregarded entity and the CFC or any other branch of the CFC during the tax year, in which the foreign disregarded entity acted as a manufacturing, selling, or purchasing branch? | <input type="checkbox"/> | <input type="checkbox"/> |

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

| | | |
|---|----------|--|
| 1 Current year net income or (loss) per foreign books of account | 1 | |
| 2 Total net additions | 2 | |
| 3 Total net subtractions | 3 | |
| 4 Current earnings and profits (or taxable income—see instructions) (line 1 plus line 2 minus line 3) | 4 | |
| 5 DASTM gain or loss (if applicable) | 5 | |
| 6 Combine lines 4 and 5. | 6 | |
| 7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)) | 7 | |
| Enter exchange rate used for line 7 ► | | |

Form **8858** (Rev. 12-2012)

**SCHEDULE M
(Form 8858)**(Rev. December 2012)
Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity of a
Foreign Tax Owner and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ **Attach to Form 8858.**▶ **Information about Schedule M (Form 8858) and its separate instructions is at www.irs.gov/form8858.**

| | | |
|------------------------------------|---------------------------------|--|
| Name of person filing Form 8858 | | Identifying number |
| Name of foreign disregarded entity | U.S. identifying number, if any | Reference ID number (see instructions) |
| Name of tax owner | U.S. identifying number, if any | |

Important: Complete a **separate** Schedule M for each foreign disregarded entity for which the tax owner is a controlled foreign corporation or controlled foreign partnership. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign disregarded entity and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the foreign disregarded entity's tax year (see instructions).

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

Column Headings. This schedule contains two sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 19 with respect to the applicable set of column headings:

| <input checked="" type="checkbox"/> Controlled Foreign Partnership | | | | | | |
|---|------------------------------------|--|--|---|---|--|
| (a) Transactions of foreign disregarded entity | (b) U.S. person filing this return | (c) Any domestic corporation or partnership controlling or controlled by the filer | (d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner) | (e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer) | | |
| <input checked="" type="checkbox"/> Controlled Foreign Corporation | | | | | | |
| (a) Transactions of foreign disregarded entity | (b) U.S. person filing this return | (c) Any domestic corporation or partnership controlled by the filer | (d) Any foreign corporation or partnership controlled by the filer (other than tax owner) | (e) 10% or more U.S. shareholder of any corporation controlling the tax owner | (f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner | |
| 1 Sales of inventory | | | | | | |
| 2 Sales of property rights . . | | | | | | |
| 3 Compensation received for certain services | | | | | | |
| 4 Commissions received . . | | | | | | |
| 5 Rents, royalties, and license fees received | | | | | | |
| 6 Dividends/Distributions received | | | | | | |
| 7 Interest received | | | | | | |
| 8 Other | | | | | | |
| 9 Add lines 1 through 8 . . . | | | | | | |
| 10 Purchases of inventory . . | | | | | | |
| 11 Purchases of tangible property other than inventory . . . | | | | | | |
| 12 Purchases of property rights . | | | | | | |
| 13 Compensation paid for certain services | | | | | | |
| 14 Commissions paid | | | | | | |
| 15 Rents, royalties, and license fees paid | | | | | | |
| 16 Interest paid | | | | | | |
| 17 Add lines 10 through 16 . . | | | | | | |
| 18 Amounts borrowed (see instructions) | | | | | | |
| 19 Amounts loaned (see instructions) | | | | | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Cat. No. 37387C

Schedule M (Form 8858) (Rev. 12-2012)

**Return of U.S. Persons With Respect to
Certain Foreign Partnerships**

OMB No. 1545-1668

2012Department of the Treasury
Internal Revenue Service

► **Information about Form 8865 and its separate instructions is at www.irs.gov/form8865.**
 Information furnished for the foreign partnership's tax year beginning _____, 2012, and ending _____, 20____.

Attachment
Sequence No. **118**

Name of person filing this return _____

Filer's identifying number _____

Filer's address (if you are not filing this form with your tax return) _____

A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):
 1 _____ 2 _____ 3 _____ 4 _____

B Filer's tax year beginning _____, 20____, and ending _____, 20____.

C Filer's share of liabilities: Nonrecourse \$ _____ Qualified nonrecourse financing \$ _____ Other \$ _____

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

Name _____

EIN _____

Address _____

E Information about certain other partners (see instructions)

| (1) Name | (2) Address | (3) Identifying number | (4) Check applicable box(es) | | |
|----------|-------------|------------------------|------------------------------|------------|--------------------|
| | | | Category 1 | Category 2 | Constructive owner |
| | | | | | |
| | | | | | |
| | | | | | |

F1 Name and address of foreign partnership

Name _____

2(a) EIN (if any) _____**2(b)** Reference ID number (see instr.) _____**3** Country under whose laws organized _____

| 4 Date of organization | 5 Principal place of business | 6 Principal business activity code number | 7 Principal business activity | 8a Functional currency | 8b Exchange rate (see instr.) |
|------------------------|-------------------------------|---|-------------------------------|------------------------|-------------------------------|
| _____ | _____ | _____ | _____ | _____ | _____ |

G Provide the following information for the foreign partnership's tax year:

| | |
|---|---|
| 1 Name, address, and identifying number of agent (if any) in the United States | 2 Check if the foreign partnership must file: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input checked="" type="checkbox"/> Form 1065 or 1065-B Service Center where Form 1065 or 1065-B is filed: _____ |
| 3 Name and address of foreign partnership's agent in country of organization, if any | 4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different |

- 5** Were any special allocations made by the foreign partnership? ► ☐ Yes ☐ No
- 6** Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, attached to this return (see instructions) ► _____
- 7** How is this partnership classified under the law of the country in which it is organized? ► _____
- 8** Did the partnership own any separate units within the meaning of Regulations section 1.1503-2(c)(3), (4), or 1.1503(d)-1(b)(4)? ► ☐ Yes ☐ No
- 9** Does this partnership meet **both** of the following requirements?
 • The partnership's total receipts for the tax year were less than \$250,000 and
 • The value of the partnership's total assets at the end of the tax year was less than \$1 million. } ► ☐ Yes ☐ No
 If "Yes," **do not** complete Schedules L, M-1, and M-2.

**Sign Here
Only If You
Are Filing
This Form
Separately
and Not With
Your Tax
Return.**

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

Signature of general partner or limited liability company member _____

Date _____

**Paid
Preparer
Use Only**

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

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

Cat. No. 25852A

Form **8865** (2012)

Schedule A

Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

| a Owns a direct interest | | b Owns a constructive interest | | |
|---------------------------------|---------|---------------------------------------|-------------------------|-------------------------|
| Name | Address | Identifying number (if any) | Check if foreign person | Check if direct partner |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

| Name | Address | Identifying number (if any) | Check if foreign person |
|------|---------|-----------------------------|-------------------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Does the partnership have any other foreign person as a direct partner? ☐ Yes ☐ No

Schedule A-2 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

| Name | Address | EIN (if any) | Total ordinary income or loss | Check if foreign partnership |
|------|---------|--------------|-------------------------------|------------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Schedule B Income Statement—Trade or Business Income

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

| | | | | | |
|--|---|------------|--|-----------|------------|
| Income | 1a Gross receipts or sales | 1a | | | |
| | b Less returns and allowances | 1b | | | 1c |
| | 2 Cost of goods sold | | | | 2 |
| | 3 Gross profit. Subtract line 2 from line 1c | | | | 3 |
| | 4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) | | | | 4 |
| | 5 Net farm profit (loss) (attach Schedule F (Form 1040)) | | | | 5 |
| | 6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) | | | | 6 |
| 7 Other income (loss) (attach statement) | | | | 7 | |
| 8 Total income (loss). Combine lines 3 through 7 | | | | 8 | |
| Deductions (see instructions for limitations) | 9 Salaries and wages (other than to partners) (less employment credits) | | | | 9 |
| | 10 Guaranteed payments to partners | | | | 10 |
| | 11 Repairs and maintenance | | | | 11 |
| | 12 Bad debts | | | | 12 |
| | 13 Rent | | | | 13 |
| | 14 Taxes and licenses | | | | 14 |
| | 15 Interest | | | | 15 |
| | 16a Depreciation (if required, attach Form 4562) | 16a | | | |
| | b Less depreciation reported elsewhere on return | 16b | | | 16c |
| | 17 Depletion (Do not deduct oil and gas depletion.) | | | | 17 |
| | 18 Retirement plans, etc. | | | | 18 |
| | 19 Employee benefit programs | | | | 19 |
| | 20 Other deductions (attach statement) | | | | 20 |
| | 21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20 | | | | 21 |
| 22 Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8 | | | | 22 | |

| Schedule K | | Partners' Distributive Share Items | | Total amount | |
|--|------------------------|--|--|---------------------|------------|
| Income (Loss) | 1 | Ordinary business income (loss) (page 2, line 22) | | 1 | |
| | 2 | Net rental real estate income (loss) (attach Form 8825) | | 2 | |
| | 3a | Other gross rental income (loss) | 3a | | |
| | b | Expenses from other rental activities (attach statement) | 3b | | |
| | c | Other net rental income (loss). Subtract line 3b from line 3a | | 3c | |
| | 4 | Guaranteed payments | | 4 | |
| | 5 | Interest income | | 5 | |
| | 6 | Dividends: a Ordinary dividends | | 6a | |
| | | b Qualified dividends | 6b | | |
| | 7 | Royalties | | 7 | |
| | 8 | Net short-term capital gain (loss) (attach Schedule D (Form 1065)) | | 8 | |
| Deductions | 9a | Net long-term capital gain (loss) (attach Schedule D (Form 1065)) | | 9a | |
| | b | Collectibles (28%) gain (loss) | 9b | | |
| | c | Unrecaptured section 1250 gain (attach statement) | 9c | | |
| | 10 | Net section 1231 gain (loss) (attach Form 4797) | | 10 | |
| | 11 | Other income (loss) (see instructions) Type ▶ | | 11 | |
| | 12 | Section 179 deduction (attach Form 4562) | | 12 | |
| | 13a | Contributions | | 13a | |
| | b | Investment interest expense | | 13b | |
| | c | Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶ | | 13c(2) | |
| | d | Other deductions (see instructions) Type ▶ | | 13d | |
| | Self-Employment | 14a | Net earnings (loss) from self-employment | | 14a |
| b | | Gross farming or fishing income | | 14b | |
| c | | Gross nonfarm income | | 14c | |
| Credits | 15a | Low-income housing credit (section 42(j)(5)) | | 15a | |
| | b | Low-income housing credit (other) | | 15b | |
| | c | Qualified rehabilitation expenditures (rental real estate) (attach Form 3468) | | 15c | |
| | d | Other rental real estate credits (see instructions) Type ▶ | | 15d | |
| | e | Other rental credits (see instructions) Type ▶ | | 15e | |
| | f | Other credits (see instructions) Type ▶ | | 15f | |
| Foreign Transactions | 16a | Name of country or U.S. possession ▶ | | | |
| | b | Gross income from all sources | | 16b | |
| | c | Gross income sourced at partner level | | 16c | |
| | | Foreign gross income sourced at partnership level | | | |
| | d | Passive category ▶ e General category ▶ f Other (attach statement) ▶ | | 16f | |
| | g | Deductions allocated and apportioned at partner level | | | |
| | h | Interest expense ▶ h Other ▶ | | 16h | |
| | | Deductions allocated and apportioned at partnership level to foreign source income | | | |
| | i | Passive category ▶ j General category ▶ k Other (attach statement) ▶ | | 16k | |
| | l | Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued <input checked="" type="checkbox"/> Other (attach statement) ▶ | | 16l | |
| Alternative Minimum Tax (AMT) Items | m | Reduction in taxes available for credit (attach statement) | | 16m | |
| | n | Other foreign tax information (attach statement) | | | |
| | 17a | Post-1986 depreciation adjustment | | 17a | |
| | b | Adjusted gain or loss | | 17b | |
| | c | Depletion (other than oil and gas) | | 17c | |
| | d | Oil, gas, and geothermal properties—gross income | | 17d | |
| Other Information | e | Oil, gas, and geothermal properties—deductions | | 17e | |
| | f | Other AMT items (attach statement) | | 17f | |
| | 18a | Tax-exempt interest income | | 18a | |
| | b | Other tax-exempt income | | 18b | |
| | c | Nondeductible expenses | | 18c | |
| | 19a | Distributions of cash and marketable securities | | 19a | |
| | b | Distributions of other property | | 19b | |
| | 20a | Investment income | | 20a | |
| | b | Investment expenses | | 20b | |
| | c | Other items and amounts (attach statement) | | | |

Schedule L **Balance Sheets per Books.** (Not required if Item G9, page 1, is answered "Yes.")

| | | Beginning of tax year | | End of tax year | |
|--------------------------------|--|-----------------------|-----|-----------------|-----|
| | | (a) | (b) | (c) | (d) |
| Assets | | | | | |
| 1 | Cash | | | | |
| 2a | Trade notes and accounts receivable . . . | | | | |
| b | Less allowance for bad debts | | | | |
| 3 | Inventories | | | | |
| 4 | U.S. government obligations | | | | |
| 5 | Tax-exempt securities | | | | |
| 6 | Other current assets (attach statement) . . | | | | |
| 7a | Loans to partners (or persons related to partners) | | | | |
| b | Mortgage and real estate loans | | | | |
| 8 | Other investments (attach statement) . . . | | | | |
| 9a | Buildings and other depreciable assets . . | | | | |
| b | Less accumulated depreciation | | | | |
| 10a | Depletable assets | | | | |
| b | Less accumulated depletion | | | | |
| 11 | Land (net of any amortization) | | | | |
| 12a | Intangible assets (amortizable only) . . . | | | | |
| b | Less accumulated amortization | | | | |
| 13 | Other assets (attach statement) | | | | |
| 14 | Total assets | | | | |
| Liabilities and Capital | | | | | |
| 15 | Accounts payable | | | | |
| 16 | Mortgages, notes, bonds payable in less than 1 year | | | | |
| 17 | Other current liabilities (attach statement) | | | | |
| 18 | All nonrecourse loans | | | | |
| 19a | Loans from partners (or persons related to partners) | | | | |
| b | Mortgages, notes, bonds payable in 1 year or more | | | | |
| 20 | Other liabilities (attach statement) | | | | |
| 21 | Partners' capital accounts | | | | |
| 22 | Total liabilities and capital | | | | |

Form **8865** (2012)

Schedule M Balance Sheets for Interest Allocation

| | (a) Beginning of tax year | (b) End of tax year |
|---|---------------------------------|---------------------------|
| 1 Total U.S. assets | | |
| 2 Total foreign assets: | | |
| a Passive category | | |
| b General category | | |
| c Other (attach statement) | | |

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item G9, page 1, is answered "Yes.")

| | | | | |
|--|--|---|--|--|
| 1 Net income (loss) per books | | 6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize): | | |
| 2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11 not recorded on books this year (itemize): | | a Tax-exempt interest \$ | | |
| 3 Guaranteed payments (other than health insurance) | | 7 Deductions included on Schedule K, lines 1 through 13d, and 16l not charged against book income this year (itemize): | | |
| 4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize): | | a Depreciation \$ | | |
| a Depreciation \$ | | | | |
| b Travel and entertainment \$ | | 8 Add lines 6 and 7 | | |
| 5 Add lines 1 through 4 | | 9 Income (loss). Subtract line 8 from line 5 | | |

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item G9, page 1, is answered "Yes.")

| | | | | |
|---|--|--|--|--|
| 1 Balance at beginning of year | | 6 Distributions: a Cash | | |
| 2 Capital contributed: | | b Property | | |
| a Cash | | 7 Other decreases (itemize): | | |
| b Property | | | | |
| 3 Net income (loss) per books | | | | |
| 4 Other increases (itemize): | | 8 Add lines 6 and 7 | | |
| | | 9 Balance at end of year. Subtract line 8 from line 5 | | |
| 5 Add lines 1 through 4 | | | | |

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

| Transactions of foreign partnership | (a) U.S. person filing this return | (b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return | (c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return | (d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return) |
|---|------------------------------------|---|--|--|
| 1 Sales of inventory . . . | | | | |
| 2 Sales of property rights (patents, trademarks, etc.) | | | | |
| 3 Compensation received for technical, managerial, engineering, construction, or like services | | | | |
| 4 Commissions received . | | | | |
| 5 Rents, royalties, and license fees received | | | | |
| 6 Distributions received . . | | | | |
| 7 Interest received . . . | | | | |
| 8 Other | | | | |
| 9 Add lines 1 through 8 . . | | | | |
| 10 Purchases of inventory . | | | | |
| 11 Purchases of tangible property other than inventory | | | | |
| 12 Purchases of property rights (patents, trademarks, etc.) | | | | |
| 13 Compensation paid for technical, managerial, engineering, construction, or like services | | | | |
| 14 Commissions paid . . . | | | | |
| 15 Rents, royalties, and license fees paid | | | | |
| 16 Distributions paid . . . | | | | |
| 17 Interest paid | | | | |
| 18 Other | | | | |
| 19 Add lines 10 through 18 . | | | | |
| 20 Amounts borrowed (enter the maximum loan balance during the year). See instructions | | | | |
| 21 Amounts loaned (enter the maximum loan balance during the year). See instructions | | | | |

Form **8865** (2012)

STATISTICS OF INCOME PROGRAM DOCUMENTATION
Data Items by Forms and Schedules
2012

Changes to Corporation Statistics Branch Programs

Form 1120

On the income statement, lines that had been added in 2011 to address reporting requirements for payments made in settlement of merchant card and third party network transactions were removed from the form. The lines were not used by the taxpayer in 2011, so there was not a substantive change to the data.

On Schedule K, new lines 16, 17, and 18 were added, which will not be edited.

Form 1120-RIC

Income Statement:

- New lines 25b and 25c will be edited.

On Schedule J:

- New line 2c will be edited.
- Lines 2d and 2e are the same as 2011 lines 2c and 2d.

Form 1120S

On the income statement, lines that had been added in 2011 to address reporting requirements for payments made in settlement of merchant card and third party network transactions were removed from the form. The lines were not used by the taxpayer in 2011, so there was not a substantive change to the data.

On Schedule B:

- New line 3 will be edited.
- New lines 4a and 4b will not be edited.
- New lines 5a and 5b will not be edited.
- Lines 6 through 10 are the same as 2011 lines 4 through 8.
- New line 11 for which the Yes/No answer will be edited.
- Lines 12 and 13 are the same as 2011 lines 9 and 10.

Form 1120 Schedule D and Form 1120S Schedule D

Part I, “Short-Term Gains or losses,” and Part II, “long-Term Gains or Losses,” will now be figured on Form 8949, *Sales and Other Dispositions of Capital Assets*. We plan to pick up the totals that are carried over from Form 8949 to Schedule D, Part I, lines 1 through 3 and Part II, lines 8 through 10.

Form 1120 Schedule UTP

Part I, column b has been revised to add entry spaces for IRC subsections as well as primary IRC sections related to the tax position. These fields will not be edited.

Form 1125-E

This form may now be filed by 1120-REIT returns.

Form 3468

Line 8 is now marked “Reserved” to reflect the expiration of the qualifying therapeutic discovery credit.

STATISTICS OF INCOME PROGRAM DOCUMENTATION
Data Items by Forms and Schedules
2012

Changes to Corporation Statistics Branch Programs

Form 3800

New lines on Part III, lines 1zz and 4z will be edited. Line 16 renumbered as 16a. Line 17 renumbered as 17a.

Form 5472

This form will be edited on a biannual basis (even tax years) by the Special Studies Branch effective Tax Year 2012.

Form 5884-B

This credit has expired. Form 5884-B with lines 1 through 11 completed should not be attached to a 2012 tax return. Form 5884-B with lines 12 and 13 completed could be attached to the 2012 return of a partnership or S corporation that received this credit on a 2011 Schedule K-1 from a fiscal year partnership. This form will not be edited.

Form 6478

Lines 1 through 4 are now “Reserved” due to expiring provisions of the credit.

Form 8835

Due to an expiring provision for steel industry fuel, line 21 has been marked “Reserved.”

Form 8844

Line 1b is now “Reserved.” The title of the form was changed to reflect the expiration of the Renewal Community portion of the credit.

Form 8910

Part I, lines 4 through 10 are now marked as “Reserved” to reflect the expiration of the plug-in electric vehicle conversion credit. We will discontinue editing of lines 1 through 3 for each vehicle, eliminating the separate data file for Form 8910, Part I. The sum of amounts reported on line 11 will be edited.

Form 8941

New line 1b to capture the EIN used to report employment taxes will be edited.

MERGE EIN

FDIC CODE

PRIOR YEAR EIN

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

U.S. Corporation Income Tax Return

For calendar year 2012 or tax year beginning _____, 2012, ending _____, 2012

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

OMB No. 1545-0123
2012

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

| | | | | | | |
|--|-----|--|-----|--|--|--|
| Income | 1a | Gross receipts or sales | 1a | | | |
| | b | Returns and allowances | 1b | | | |
| | c | Balance. Subtract line 1b from line 1a | 1c | | | |
| | 2 | Cost of goods sold (attach Form 1125-A) | 2 | | | |
| | 3 | Gross profit. Subtract line 2 from line 1c | 3 | | | |
| | 4 | Dividends (Schedule C, line 19) | 4 | | | |
| | 5 | Interest | 5 | | | |
| | 6 | Gross rents | 6 | | | |
| | 7 | Gross royalties | 7 | | | |
| | 8 | Capital gain net income (attach Schedule D (Form 1120)) | 8 | | | |
| | 9 | Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) | 9 | | | |
| Deductions (See instructions for limitations on deductions.) | 10 | Other income (see instructions—attach statement) | 10 | | | |
| | 11 | Total income. Add lines 3 through 10 | 11 | | | |
| | 12 | Compensation of officers (see instructions—attach Form 1125-E) | 12 | | | |
| | 13 | Salaries and wages (less employment credits) | 13 | | | |
| | 14 | Repairs and maintenance | 14 | | | |
| | 15 | Bad debts | 15 | | | |
| | 16 | Rents | 16 | | | |
| | 17 | Taxes and licenses | 17 | | | |
| | 18 | Interest | 18 | | | |
| | 19 | Charitable contributions | 19 | | | |
| | 20 | Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) | 20 | | | |
| | 21 | Depletion INCLUDED IN LINE 26: TOTAL AMORTIZATION | 21 | | | |
| | 22 | Advertising INTANGIBLE DRILLING COST: PRODUCTIVE WELLS | 22 | | | |
| | 23 | Pension, profit-sharing, etc., plans NON-PRODUCTIVE WELLS, UNIDENTIFIED OR AMORTIZED | 23 | | | |
| | 24 | Employee benefit programs ESOP DIVIDENDS | 24 | | | |
| | 25 | Domestic production activities deduction (attach Form 8903) | 25 | | | |
| | 26 | Other deductions (attach statement) | 26 | | | |
| | 27 | Total deductions. Add lines 12 through 26 | 27 | | | |
| Tax, Refundable Credits, and Payments | 28 | Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11. | 28 | | | |
| | 29a | Net operating loss deduction (see instructions) | 29a | | | |
| | b | Special deductions (Schedule C, line 20) | 29b | | | |
| | c | Add lines 29a and 29b | 29c | | | |
| | 30 | Taxable income. Subtract line 29c from line 28 (see instructions) | 30 | | | |
| | 31 | Total tax (Schedule J, Part I, line 11) | 31 | | | |
| | 32 | Total payments and refundable credits (Schedule J, Part II, line 21) | 32 | | | |
| | 33 | Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> | 33 | | | |
| | 34 | Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed TAX PAYMENT ADJUSTMENT | 34 | | | |
| | 35 | Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid Refunded | 35 | | | |
| | 36 | Enter amount from line 35 you want: Credited to 2013 estimated tax Refunded | 36 | | | |

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

Signature of officer _____ Date _____ Title _____

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

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

| Schedule C Dividends and Special Deductions (see instructions) | | (a) Dividends received | (b) % | (c) Special deductions (a) × (b) |
|---|--|------------------------|----------------------------|-------------------------------------|
| 1 | Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) | | | |
| 2 | Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) | | | |
| 3 | Dividends on debt-financed stock of domestic and foreign corporations | | | |
| 4 | Dividends on certain preferred stock of less-than-20%-owned public utilities | | | |
| 5 | Dividends on certain preferred stock of 20%-or-more-owned public utilities | | | |
| 6 | Dividends from less-than-20%-owned foreign corporations and certain FSCs | | | |
| 7 | Dividends from 20%-or-more-owned foreign corporations and certain FSCs | | | |
| 8 | Dividends from wholly owned foreign subsidiaries | | | |
| 9 | Total. Add lines 1 through 8. See instructions for limitation | | | |
| 10 | Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958 | | | |
| 11 | Dividends from affiliated group members | | | |
| 12 | Dividends from certain FSCs | | | |
| 13 | Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12 | | | |
| 14 | Income from controlled foreign corporations under subpart F (attach Form(s) 5471) | | | |
| 15 | Foreign dividend gross-up | | | |
| 16 | IC-DISC and former DISC dividends not included on lines 1, 2, or 3 | | | |
| 17 | Other dividends | | | |
| 18 | Deduction for dividends paid on certain preferred stock of public utilities | | | |
| 19 | Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶ | | | SPECIAL DEDUCTION ADJUSTMENT |
| | | | DIVIDEND ADJUSTMENT | |
| 20 | Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶ | | | |

Schedule J Tax Computation and Payment (see instructions)**Part I—Tax Computation**

| | | | | |
|----|---|----|--|--|
| 1 | Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) | | | |
| 2 | Income tax. Check if a qualified personal service corporation (see instructions) INCOME TAX ADJUSTMENT ▶ | 2 | | |
| 3 | Alternative minimum tax (attach Form 4626) | 3 | | |
| 4 | Add lines 2 and 3 | 4 | | |
| 5a | Foreign tax credit (attach Form 1118) FOREIGN TAX CREDIT ADJ | 5a | | |
| b | Credit from Form 8834, line 30 (attach Form 8834) | 5b | | |
| c | General business credit (attach Form 3800) | 5c | | |
| d | Credit for prior year minimum tax (attach Form 8827) | 5d | | |
| e | Bond credits from Form 8912 | 5e | | |
| 6 | Total credits. Add lines 5a through 5e | 6 | | |
| 7 | Subtract line 6 from line 4 | 7 | | |
| 8 | Personal holding company tax (attach Schedule PH (Form 1120)) | 8 | | |
| 9a | Recapture of investment credit (attach Form 4255) | 9a | | |
| b | Recapture of low-income housing credit (attach Form 8611) | 9b | | |
| c | Interest due under the look-back method—completed long-term contracts (attach Form 8697) | 9c | | |
| d | Interest due under the look-back method—income forecast method (attach Form 8866) | 9d | | |
| e | Alternative tax on qualifying shipping activities (attach Form 8902) | 9e | | |
| f | Other (see instructions—attach statement) | 9f | | |
| 10 | Total. Add lines 9a through 9f | 10 | | |
| 11 | Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31 ADJUSTMENT TO TOTAL TAX | 11 | | |

Part II—Payments and Refundable Credits

| | | | | |
|----|---|-----|---|---|
| 12 | 2011 overpayment credited to 2012 | 12 | | |
| 13 | 2012 estimated tax payments | 13 | | |
| 14 | 2012 refund applied for on Form 4466 | 14 | (|) |
| 15 | Combine lines 12, 13, and 14 | 15 | | |
| 16 | Tax deposited with Form 7004 | 16 | | |
| 17 | Withholding (see instructions) | 17 | | |
| 18 | Total payments. Add lines 15, 16, and 17. | 18 | | |
| 19 | Refundable credits from: | | | |
| a | Form 2439 | 19a | | |
| b | Form 4136 | 19b | | |
| c | Form 8827, line 8c | 19c | | |
| d | Other (attach statement—see instructions). | 19d | | |
| 20 | Total credits. Add lines 19a through 19d | 20 | | |
| 21 | Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32 | 21 | | |

Schedule K Other Information (see instructions)

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

Schedule K Other Information *continued* (see instructions)

| | Yes | No |
|---|--|--------------------------------|
| 5 At the end of the tax year, did the corporation: | | |
| a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below. | | |
| (i) Name of Corporation | (ii) Employer Identification Number (if any) | (iii) Country of Incorporation |
| (iv) Percentage Owned in Voting Stock | | |
| b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below. | | |
| (i) Name of Entity | (ii) Employer Identification Number (if any) | (iii) Country of Organization |
| (iv) Maximum Percentage Owned in Profit, Loss, or Capital | | |
| 6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) . . . XXXX . . . If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary. | | |
| 7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ▶ XXXX and (ii) Owner's country ▶ XXXX (c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ XXXX | | |
| 8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments. | | |
| 9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ XXXX | | |
| 10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ XXXX | | |
| 11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here XXXX ▶ <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid. | | |
| 12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ XXXX | | |
| 13 Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? XXXX If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$ XXXX | | |
| 14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP. XXXX | | |
| 15a Did the corporation make any payments in 2012 that would require it to file Form(s) 1099? XXXX | | |
| b If "Yes," did or will the corporation file required Forms 1099? XXXX | | |
| 16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock? | | |
| 17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction? | | |
| 18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million? | | |

| Schedule L Balance Sheets per Books | | Beginning of tax year | | End of tax year | |
|---|--|-----------------------|-----|-----------------|-----|
| Assets | | (a) | (b) | (c) | (d) |
| 1 | Cash | | | | |
| 2a | Trade notes and accounts receivable | | | | |
| b | Less allowance for bad debts | () | | () | |
| 3 | Inventories FOR SOI INDUSTRY CODE 523110-523900 | | | | |
| 4 | BEGINNING FINANCIAL INVENTORIES ENDING FINANCIAL INVENTORIES | | | | |
| 5 | U.S. government obligations | | | | |
| 6 | Tax-exempt securities (see instructions) | | | | |
| 7 | Other current assets (attach statement) | | | | |
| 8 | Loans to shareholders | | | | |
| 9 | Mortgage and real estate loans | | | | |
| 10 | Other investments (attach statement) | | | | |
| 10a | Buildings and other depreciable assets | | | | |
| b | Less accumulated depreciation | () | | () | |
| 11a | Depletable assets | | | | |
| b | Less accumulated depletion | () | | () | |
| 12 | Land (net of any amortization) | | | | |
| 13a | Intangible assets (amortizable only) | | | | |
| b | Less accumulated amortization | () | | () | |
| 14 | Other assets (attach statement) ASSET ADJUSTMENT END OF YEAR | | | | |
| 15 | Total assets | | | | |
| Liabilities and Shareholders' Equity | | | | | |
| 16 | Accounts payable | | | | |
| 17 | Mortgages, notes, bonds payable in less than 1 year | | | | |
| 18 | Other current liabilities (attach statement) | | | | |
| 19 | Loans from shareholders | | | | |
| 20 | Mortgages, notes, bonds payable in 1 year or more | | | | |
| 21 | Other liabilities (attach statement) | | | | |
| 22 | Capital stock: a Preferred stock | | | | |
| | b Common stock | | | | |
| 23 | Additional paid-in capital | | | | |
| 24 | Retained earnings—Appropriated (attach statement) | | | | |
| 25 | Retained earnings—Unappropriated | | | | |
| 26 | Adjustments to shareholders' equity (attach statement) | | | | |
| 27 | Less cost of treasury stock LIABILITY ADJUSTMENT END OF YEAR | () | | () | |
| 28 | Total liabilities and shareholders' equity | | | | |

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

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

| | | | | | |
|---|---|--|----|--|--|
| 1 | Net income (loss) per books | | 7 | Income recorded on books this year not included on this return (itemize): | |
| 2 | Federal income tax per books | | | Tax-exempt interest \$ | |
| 3 | Excess of capital losses over capital gains | | | | |
| 4 | Income subject to tax not recorded on books this year (itemize): | | | | |
| 5 | Expenses recorded on books this year not deducted on this return (itemize): | | 8 | Deductions on this return not charged against book income this year (itemize): | |
| a | Depreciation \$ | | a | Depreciation \$ | |
| b | Charitable contributions \$ | | b | Charitable contributions \$ | |
| c | Travel and entertainment \$ | | | STOCK OPTIONS | |
| | | | | RESTRICTED STOCK | |
| 6 | Add lines 1 through 5 | | 9 | Add lines 7 and 8 | |
| | | | 10 | Income (page 1, line 28)—line 6 less line 9 | |

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

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

**SCHEDULE D
(Form 1120)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.**▶ **Information about Schedule D (Form 1120) and its separate instructions is at www.irs.gov/form1120.**

OMB No. 1545-0123

2012

| | |
|------|--------------------------------|
| Name | Employer identification number |
|------|--------------------------------|

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

| | | | | |
|---|--|---|---|--|
| Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d) | (e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
| 1 Short-term totals from all Forms 8949 with box A checked in Part I . | | | | |
| 2 Short-term totals from all Forms 8949 with box B checked in Part I . | | | | |
| 3 Short-term totals from all Forms 8949 with box C checked in Part I . | | | | |
| 4 Short-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 4 | |
| 5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 5 | |
| 6 Unused capital loss carryover (attach computation) | | | 6 | () |
| 7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column h. | | | 7 | |

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

| | | | | |
|--|---|--|--|--|
| Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d) | (e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g) | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
| 8 Long-term totals from all Forms 8949 with box A checked in Part II . | | | | |
| 9 Long-term totals from all Forms 8949 with box B checked in Part II . | | | | |
| 10 Long-term totals from all Forms 8949 with box C checked in Part II . | | | | |
| 11 Enter gain from Form 4797, line 7 or 9 | | | 11 | |
| 12 Long-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 12 | |
| 13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 13 | |
| 14 Capital gain distributions (see instructions) | | | 14 | |
| 15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column h | | | 15 | |

Part III Summary of Parts I and II

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

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

**Information on Certain Persons Owning the
Corporation's Voting Stock**

OMB No. 1545-0123

▶ **Attach to Form 1120.**
▶ **See instructions on page 2.**

Name

Employer identification number (EIN)

Part I **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

| (i) Name of Entity | (ii) Employer Identification Number (if any) | (iii) Type of Entity | (iv) Country of Organization | (v) Percentage Owned in Voting Stock |
|--------------------|--|----------------------|------------------------------|--------------------------------------|
| ■ | ■ | ■ | ■ | ■ |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Part II **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

| (i) Name of Individual or Estate | (ii) Identifying Number (if any) | (iii) Country of Citizenship (see instructions) | (iv) Percentage Owned in Voting Stock |
|----------------------------------|----------------------------------|---|---------------------------------------|
| ■ | ■ | ■ | ■ |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

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

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0123

2012

Name of corporation (common parent, if consolidated return)

Employer identification number

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

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

- 1a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the corporation prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
☐ **No.** Go to line 1c.
- c** Did the corporation prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2a** Enter the income statement period: Beginning MM/ /YYYY Ending MM/ /YYYY
- b** Has the corporation's income statement been restated for the income statement period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**
- c** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**
- 3a** Is any of the corporation's voting common stock publicly traded?
☐ **Yes.**
☐ **No.** If "No," go to line 4a.
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock
- | | 4a |
|--|----|
| 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 | |
| b Indicate accounting standard used for line 4a (see instructions): (1) <input type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) | |
| 5a Net income from nonincludible foreign entities (attach statement) | |
| b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) | |
| 6a Net income from nonincludible U.S. entities (attach statement) | |
| b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) | |
| 7a Net income (loss) of other includible foreign disregarded entities (attach statement) | |
| b Net income (loss) of other includible U.S. disregarded entities (attach statement) | |
| c Net income (loss) of other includible entities (attach statement) | |
| 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) | |
| 9 Adjustment to reconcile income statement period to tax year (attach statement) | |
| 10a Intercompany dividend adjustments to reconcile to line 11 (attach statement) | |
| b Other statutory accounting adjustments to reconcile to line 11 (attach statement) | |
| c Other adjustments to reconcile to amount on line 11 (attach statement) | |
| 11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10 | |
| Note. Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2. | |
| 12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines. | |

| | Total Assets | Total Liabilities |
|--|--------------|-------------------|
| a Included on Part I, line 4 ► | | |
| b Removed on Part I, line 5 ► | | |
| c Removed on Part I, line 6 ► | | |
| d Included on Part I, line 7 ► | | |

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

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

| Income (Loss) Items (Attach schedules for lines 1 through 11) | (a) Income (Loss) per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Income (Loss) per Tax Return |
|---|--|--------------------------------|--------------------------------|--|
| 1 Income (loss) from equity method foreign corporations | | | | |
| 2 Gross foreign dividends not previously taxed | | | | |
| 3 Subpart F, QEF, and similar income inclusions . . . | | | | |
| 4 Section 78 gross-up | | | | |
| 5 Gross foreign distributions previously taxed | | | | |
| 6 Income (loss) from equity method U.S. corporations | | | | |
| 7 U.S. dividends not eliminated in tax consolidation | | | | |
| 8 Minority interest for includible corporations | | | | |
| 9 Income (loss) from U.S. partnerships | | | | |
| 10 Income (loss) from foreign partnerships | | | | |
| 11 Income (loss) from other pass-through entities . . . | | | | |
| 12 Items relating to reportable transactions (attach statement) | | | | |
| 13 Interest income (attach Form 8916-A) | | | | |
| 14 Total accrual to cash adjustment | | | | |
| 15 Hedging transactions | | | | |
| 16 Mark-to-market income (loss) | | | | |
| 17 Cost of goods sold (attach Form 8916-A) | () | | | () |
| 18 Sale versus lease (for sellers and/or lessors) | | | | |
| 19 Section 481(a) adjustments | | | | |
| 20 Unearned/deferred revenue | | | | |
| 21 Income recognition from long-term contracts | | | | |
| 22 Original issue discount and other imputed interest . | | | | |
| 23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities | | | | |
| b Gross capital gains from Schedule D, excluding amounts from pass-through entities | | | | |
| c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses | | | | |
| d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses | | | | |
| e Abandonment losses | | | | |
| f Worthless stock losses (attach statement) | | | | |
| g Other gain/loss on disposition of assets other than inventory | | | | |
| 24 Capital loss limitation and carryforward used | | | | |
| 25 Other income (loss) items with differences (attach statement) | | | | |
| 26 Total income (loss) items. Combine lines 1 through 25 | | | | |
| 27 Total expense/deduction items (from Part III, line 38) | | | | |
| 28 Other items with no differences | | | | |
| 29a Mixed groups, see instructions. All others, combine lines 26 through 28 | | | | |
| b PC insurance subgroup reconciliation totals | | | | |
| c Life insurance subgroup reconciliation totals | | | | |
| 30 Reconciliation totals. Combine lines 29a through 29c | | | | |

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

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

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

| Expense/Deduction Items | (a) Expense per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Deduction per Tax Return |
|--|--|--------------------------------|--------------------------------|------------------------------------|
| 1 U.S. current income tax expense | | | | |
| 2 U.S. deferred income tax expense | | | | |
| 3 State and local current income tax expense | | | | |
| 4 State and local deferred income tax expense | | | | |
| 5 Foreign current income tax expense (other than foreign withholding taxes) | | | | |
| 6 Foreign deferred income tax expense | | | | |
| 7 Foreign withholding taxes | | | | |
| 8 Interest expense (attach Form 8916-A) | | | | |
| 9 Stock option expense | | | | |
| 10 Other equity-based compensation | | | | |
| 11 Meals and entertainment | | | | |
| 12 Fines and penalties | | | | |
| 13 Judgments, damages, awards, and similar costs | | | | |
| 14 Parachute payments | | | | |
| 15 Compensation with section 162(m) limitation | | | | |
| 16 Pension and profit-sharing | | | | |
| 17 Other post-retirement benefits | | | | |
| 18 Deferred compensation | | | | |
| 19 Charitable contribution of cash and tangible property | | | | |
| 20 Charitable contribution of intangible property | | | | |
| 21 Charitable contribution limitation/carryforward | | | | |
| 22 Domestic production activities deduction | | | | |
| 23 Current year acquisition or reorganization investment banking fees | | | | |
| 24 Current year acquisition or reorganization legal and accounting fees | | | | |
| 25 Current year acquisition/reorganization other costs | | | | |
| 26 Amortization/impairment of goodwill | | | | |
| 27 Amortization of acquisition, reorganization, and start-up costs | | | | |
| 28 Other amortization or impairment write-offs | | | | |
| 29 Section 198 environmental remediation costs | | | | |
| 30 Depletion | | | | |
| 31 Depreciation | | | | |
| 32 Bad debt expense | | | | |
| 33 Corporate owned life insurance premiums | | | | |
| 34 Purchase versus lease (for purchasers and/or lessees) | | | | |
| 35 Research and development costs | | | | |
| 36 Section 118 exclusion (attach statement) | | | | |
| 37 Other expense/deduction items with differences (attach statement) | | | | |
| 38 Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive | | | | |

**SCHEDULE N
(Form 1120)**

Department of the Treasury
Internal Revenue Service
Name

Foreign Operations of U.S. Corporations

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

OMB No. 1545-0123

2013

Employer identification number (EIN)

Foreign Operations Information

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

Instructions

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

Who Must File

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

Question 1a

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

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

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

**SCHEDULE O
(Form 1120)**(Rev. December 2012)
Department of the Treasury
Internal Revenue Service**Consent Plan and Apportionment Schedule
for a Controlled Group**▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC.**
▶ **Information about Schedule O (Form 1120) and its instructions is available at www.irs.gov/form1120.**

OMB No. 1545-0123

Name

Employer identification number

Part I Apportionment Plan Information

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

For Paperwork Reduction Act Notice, see Instructions for Form 1120.

Cat. No. 48100N

Schedule O (Form 1120) (Rev. 12-2012)

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

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

| Part III Income Tax Apportionment (See instructions) | | | | | | | | |
|--|--|--------------------------|------------|------------|------------|-----------|-----------|---|
| | | Income Tax Apportionment | | | | | | |
| (a) Group member's name | | (b) 15% | (c) 25% | (d) 34% | (e) 35% | (f) 5% | (g) 3% | (h) Total income tax (combine lines (b) through (g)) |
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| 8 | | | | | | | | |
| 9 | | | | | | | | |
| 10 | | | | | | | | |
| Total | | | | | | | | |

Part IV **Other Apportionments** (See instructions)

| (a) Group member's name | Other Apportionments | | | | |
|----------------------------|---------------------------------|--------------------------|--------------------------------------|--|-----------|
| | (b) Accumulated earnings credit | (c) AMT exemption amount | (d) Phaseout of AMT exemption amount | (e) Penalty for failure to pay estimated tax | (f) Other |
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| Total | | | | | |

| |
|----------------------|
| EIN of entity |
|----------------------|

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

See instructions for how to complete columns (a) through (h). Enter, in Part III, a description for each uncertain tax position (UTP).

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

| (a) UTP No. | (b) Primary IRC Sections (e.g., "61", "108", "263A", etc.) | | | (c) Timing Codes (check if Permanent, Temporary, or both) | | (d) Pass-Through Entity EIN | (e) Major Tax Position | (f) Ranking of Tax Position | (g) Reserved for Future Use | (h) Year of Tax Position |
|----------------|--|-----------------|-----------------|---|---|--------------------------------|---------------------------|--------------------------------|--------------------------------|-----------------------------|
| | Primary IRC Subsections (e.g. f(2)(A)(ii)) | | | | | | | | | |
| P | | | | P | T | - | <input type="checkbox"/> | | | |
| | () () () () | () () () () | () () () () | | | | | | | |
| P | | | | P | T | - | <input type="checkbox"/> | | | |
| | () () () () | () () () () | () () () () | | | | | | | |
| P | | | | P | T | - | <input type="checkbox"/> | | | |
| | () () () () | () () () () | () () () () | | | | | | | |
| P | | | | P | T | - | <input type="checkbox"/> | | | |
| | () () () () | () () () () | () () () () | | | | | | | |
| P | | | | P | T | - | <input type="checkbox"/> | | | |
| | () () () () | () () () () | () () () () | | | | | | | |
| P | | | | P | T | - | <input type="checkbox"/> | | | |
| | () () () () | () () () () | () () () () | | | | | | | |
| P | | | | P | T | - | <input type="checkbox"/> | | | |
| | () () () () | () () () () | () () () () | | | | | | | |
| P | | | | P | T | - | <input type="checkbox"/> | | | |
| | () () () () | () () () () | () () () () | | | | | | | |
| P | | | | P | T | - | <input type="checkbox"/> | | | |
| | () () () () | () () () () | () () () () | | | | | | | |
| P | | | | P | T | - | <input type="checkbox"/> | | | |
| | () () () () | () () () () | () () () () | | | | | | | |
| P | | | | P | T | - | <input type="checkbox"/> | | | |
| | () () () () | () () () () | () () () () | | | | | | | |
| P | | | | P | T | - | <input type="checkbox"/> | | | |
| | () () () () | () () () () | () () () () | | | | | | | |
| P | | | | P | T | - | <input type="checkbox"/> | | | |
| | () () () () | () () () () | () () () () | | | | | | | |
| P | | | | P | T | - | <input type="checkbox"/> | | | |
| | () () () () | () () () () | () () () () | | | | | | | |
| P | | | | P | T | - | <input type="checkbox"/> | | | |
| | () () () () | () () () () | () () () () | | | | | | | |
| P | | | | P | T | - | <input type="checkbox"/> | | | |
| | () () () () | () () () () | () () () () | | | | | | | |
| P | | | | P | T | - | <input type="checkbox"/> | | | |
| | () () () () | () () () () | () () () () | | | | | | | |

| |
|----------------------|
| EIN of entity |
|----------------------|

Part III **Concise Descriptions of UTPs.** Indicate the corresponding UTP number from Part I, column (a) (e.g. C1) or Part II column (a) (e.g. P2). Use as many Part III pages as necessary (see instructions).

Concise Descriptions of UTPs. Indicate the corresponding UTP number from Part I, column (a) (e.g. C1) or Part II column (a) (e.g. P2). Use as many Part III pages as necessary (see instructions).

[illegible]

Form
Department of the Treasury
Internal Revenue Service**1120-F****U.S. Income Tax Return of a Foreign Corporation**

OMB No. 1545-0126

For calendar year 2012, or tax year beginning _____, 2012, and ending _____, 20____
▶ Information about Form 1120-F and its separate instructions is at www.irs.gov/form1120f.**2012**

| | | | |
|------------------------------|--|---|--|
| Type or Print | Name _____ | Employer identification number _____ | |
| | Number, street, and room or suite no. (see instructions) _____ | Check box(es) if: <input type="checkbox"/> Name or address change <input type="checkbox"/> First post-merger return <input type="checkbox"/> Schedule M-3 attached <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Protective return | |
| | City or town, state and ZIP code, or country (see instructions) _____ | | |

| | |
|--|--|
| A Country of incorporation _____ B Foreign country under whose laws the income reported on this return is also subject to tax _____ C Date incorporated _____ D (1) Location of corporation's primary books and records (city, province or state, and country) _____ (2) Principal location of worldwide business _____ (3) If the corporation maintains an office or place of business in the United States, check here. <input type="checkbox"/> ▶ E If the corporation had an agent in the United States at any time during the tax year, enter: (1) Type of agent _____ (2) Name _____ (3) Address _____ _____ F See the instructions and enter the corporation's principal: (1) Business activity code number ▶ _____ SOI INDUSTRY CODE (2) Business activity ▶ _____ (3) Product or service ▶ _____ G Check method of accounting: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____ | H Did the corporation's method of accounting change from the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach a statement with an explanation. I Did the corporation's method of determining income change from the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach a statement with an explanation. J Did the corporation file a U.S. income tax return for the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No (2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition? <input type="checkbox"/> Yes <input type="checkbox"/> No L Did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? If "Yes," enter the name of the foreign country: _____ M Did the corporation have any transactions with related parties? If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached ▶ _____ Note: Additional information is required on page 2. |
|--|--|

Computation of Tax Due or Overpayment

| | | | | | |
|--|-----------|---|--|---|--|
| 1 Tax from Section I, line 11, page 2 | 1 | | | | |
| 2 Tax from Section II, Schedule J, line 9, page 4 | 2 | | | | |
| 3 Tax from Section III (add lines 6 and 10 on page 5) | 3 | | | | |
| 4 Total tax. Add lines 1 through 3 | 4 | | | | |
| 5a 2011 overpayment credited to 2012 | 5a | | | | |
| b 2012 estimated tax payments | 5b | | | | |
| c Less 2012 refund applied for on Form 4466 | 5c | (| |) | |
| d Combine lines 5a through 5c | 5d | | | | |
| e Tax deposited with Form 7004 | 5e | | | | |
| f Credit for tax paid on undistributed capital gains (attach Form 2439) | 5f | | | | |
| g Credit for federal tax paid on fuels (attach Form 4136). See instructions | 5g | | | | |
| h Refundable credit from Form 8827, line 8c | 5h | | | | |
| i U.S. income tax paid or withheld at source (add line 12, page 2, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805)) | 5i | | | | |
| j Total payments. Add lines 5d through 5i | 5j | | | | |
| 6 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> TAX PAYMENT ADJUSTMENT ▶ | 6 | | | | |
| 7 Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed | 7 | | | | |
| 8a Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid | 8a | | | | |
| b Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapter 3 (from Schedule W, line 7, page 7) | 8b | | | | |
| 9 Enter portion of line 8a you want Credited to 2013 estimated tax ▶ _____ Refunded ▶ _____ | 9 | | | | |

Sign Here

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

| | | |
|----------------------------|------------|-------------|
| Signature of officer _____ | Date _____ | Title _____ |
|----------------------------|------------|-------------|

| | |
|---|------------------------------------|
| May the IRS discuss this return with the preparer shown below (see instructions)? | |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Paid Preparer Use Only

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 114701

Form **1120-F** (2012)

Additional Information (continued from page 1)

| | Yes | No | | Yes | No |
|---|-----|----|--|-----|----|
| N Is the corporation a controlled foreign corporation? (See section 957(a) for definition.) | | | V At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267(c) for rules of attribution.) If "Yes," attach a statement showing the name and identifying number. (Do not include any information already entered in item T.) Enter percentage owned ▶ | | |
| O Is the corporation a personal service corporation? (See instructions for definition.) | | | W Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax? If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. Note: Failure to disclose a treaty-based return position may result in a \$10,000 penalty (see section 6712). | | |
| P Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ \$ | | | X During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity. | | |
| Q At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.) If "Yes," attach a statement showing (1) name and EIN of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year. | | | Y (1) Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner? If "Yes," attach Schedule P. See instructions. | | |
| R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ <input type="checkbox"/> | | | (2) During the tax year, did the corporation own directly or indirectly, at least a 10% interest, in any foreign partnership? If "Yes," see instructions for required attachment. | | |
| S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ▶ \$ | | | Z (1) Has the corporation engaged in any transactions the results of which are subject to the arm's length standard under section 482 and its regulations? (2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions). | | |
| T Is the corporation a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the parent corporation's: (1) EIN ▶ (2) Name ▶ | | | AA Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP. | | |
| U (1) Is the corporation a dealer under section 475? (2) Did the corporation mark to market any securities or commodities other than in a dealer capacity? | | | | | |

SECTION I—Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Include below **only** income from U.S. sources that is **not** effectively connected with the conduct of a trade or business in the United States. Do not report items properly withheld and reported on Form 1042-S. Report only items that (a) are not correctly withheld at source or (b) are not correctly reported on Form 1042-S. The rate of tax on each item of **gross** income listed below is 30% (4% for the gross transportation tax) or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W above.** If multiple treaty rates apply to a type of income (e.g., subsidiary and portfolio dividends or dividends received by disregarded entities), attach a statement showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any ▶

| (a) Class of income (see instructions) | (b) Gross amount | (c) Rate of tax (%) | (d) Amount of tax liability | (e) Amount of U.S. income tax paid or withheld at the source |
|---|---------------------|------------------------|--------------------------------|---|
| 1 Interest | | | | |
| 2 Dividends | | | | |
| 3 Rents | | | | |
| 4 Royalties | | | | |
| 5 Annuities | | | | |
| 6 Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting statement) | | | | |
| 7 Gains from sale or exchange of patents, copyrights, etc. | | | | |
| 8 Fiduciary distributions (attach supporting statement) | | | | |
| 9 Gross transportation income (attach Schedule V) | | | | |
| 10 Other fixed or determinable annual or periodic gains, profits, and income | | | | |
| 11 Total. Enter here and on line 1, page 1 | | | | |
| 12 Total. Enter here and include on line 5i, page 1 | | | | |
| 13 Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? If "Yes," attach a statement that provides the information requested above with respect to each such item of income. | | | | <input type="checkbox"/> Yes <input type="checkbox"/> No |

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States
(see instructions)

Important: Fill in all applicable lines and schedules. If you need more space, see **Assembling the Return** in the instructions.

| | | | | | | | | | | | | |
|--|--|--|--|----------|-----------------------------|--|----------|-------|------------|-----------|--|--|
| Income | 1a | Gross receipts or sales | | b | Less returns and allowances | | c | Bal ▶ | 1c | | | |
| | 2 | Cost of goods sold (attach Form 1125-A) | | | | | | | 2 | | | |
| | 3 | Gross profit (subtract line 2 from line 1c) | | | | | | | 3 | | | |
| | 4 | Dividends (Schedule C, line 14) | | | | | | | 4 | | | |
| | 5 | Interest | | | | | | | 5 | | | |
| | 6 | Gross rents | | | | | | | 6 | | | |
| | 7 | Gross royalties | | | | | | | 7 | | | |
| | 8 | Capital gain net income (attach Schedule D (Form 1120)) | | | | | | | 8 | | | |
| | 9 | Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) | | | | | | | 9 | | | |
| | 10 | Other income (see instructions—attach statement) | | | | | | | 10 | | | |
| | 11 | Total income. Add lines 3 through 10 | | | | | | | | 11 | | |
| Deductions (See instructions for limitations on deductions.) | 12 | Compensation of officers (see instructions—attach Form 1125-E) | | | | | | | 12 | | | |
| | 13 | Salaries and wages (less employment credits) | | | | | | | 13 | | | |
| | 14 | Repairs and maintenance | | | | | | | 14 | | | |
| | 15 | Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts) | | | | | | | 15 | | | |
| | 16 | Rents | | | | | | | 16 | | | |
| | 17 | Taxes and licenses | | | | | | | 17 | | | |
| | 18 | Interest expense from Schedule I, line 25 (see instructions) | | | | | | | 18 | | | |
| | 19 | Charitable contributions | | | | | | | 19 | | | |
| | 20 | Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) | | | | | | | 20 | | | |
| | 21 | Depletion | | | | | | | 21 | | | |
| | 22 | Advertising | | | | | | | 22 | | | |
| | 23 | Pension, profit-sharing, | | | | | | | 23 | | | |
| | 24 | Employee benefit programs | | | | | | | 24 | | | |
| | 25 | Domestic production activities deduction (attach Form 8903) | | | | | | | 25 | | | |
| | 26 | Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions) | | | | | | | 26 | | | |
| | 27 | Other deductions (attach statement) | | | | | | | 27 | | | |
| | 28 | Total deductions. Add lines 12 through 27 | | | | | | | | 28 | | |
| | 29 | Taxable income before NOL deduction and special deductions (subtract line 28 from line 11) | | | | | | | | 29 | | |
| | 30 | Less: | | | | | | | | | | |
| | a Net operating loss deduction (see instructions) | | | | | | | | 30a | | | |
| | b Special deductions (Schedule C, line 15) | | | | | | | | 30b | | | |
| | c Add lines 30a and 30b | | | | | | | | 30c | | | |
| 31 | Taxable income or (loss). Subtract line 30c from line 29 | | | | | | | | 31 | | | |

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States
(Continued)**Schedule C Dividends and Special Deductions** (see instructions)

| | (a) Dividends received | (b) % | (c) Special deductions: (a) × (b) |
|--|------------------------|------------------|--------------------------------------|
| 1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) | | 70 | |
| 2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) | | 80 | |
| 3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A) | | see instructions | |
| 4 Dividends on certain preferred stock of less-than-20%-owned public utilities | | 42 | |
| 5 Dividends on certain preferred stock of 20%-or-more-owned public utilities . | | 48 | |
| 6 Dividends from less-than-20%-owned foreign corporations | | 70 | |
| 7 Dividends from 20%-or-more-owned foreign corporations | | 80 | |
| 8 Total. Add lines 1 through 7. See instructions for limitation | | | |
| 9 Dividends from foreign corporations not included on lines 3, 6, or 7 | | | |
| 10 Foreign dividend gross-up (section 78) | | | |
| 11 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d)) | | | |
| 12 Other dividends . DIVIDEND ADJUSTMENT | | | |
| 13 Deduction for dividends paid on certain preferred stock of public utilities . | | | |
| 14 Total dividends. Add lines 1 through 12. Enter here and on line 4, page 3 . | | | |
| 15 Total special deductions. Add lines 8 and 13. Enter here and on line 30b, page 3 ▶ | | | |

Schedule J Tax Computation (see instructions)

| | | | |
|--|-----------|----------|--|
| 1 Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) . . . ▶ | | | |
| 2 Income tax. Check if a qualified personal service corporation (see instructions) ▶ | | 2 | |
| 3 Alternative minimum tax (attach Form 4626) INCOME TAX ADJUSTMENT | | 3 | |
| 4 Add lines 2 and 3 | | 4 | |
| 5a Foreign tax credit (attach Form 1118) FOREIGN TAX ADJUSTMENT | 5a | | |
| b General business credit (attach Form 3800) | 5b | | |
| c Credit for prior year minimum tax (attach Form 8827) | 5c | | |
| d Bond credits from Form 8912 | 5d | | |
| 6 Total credits. Add lines 5a through 5d | | 6 | |
| 7 Subtract line 6 from line 4 | | 7 | |
| 8 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach statement) | | 8 | |
| 9 Total tax. Add lines 7 and 8. Enter here and on line 2, page 1 ADJUSTMENT TO TOTAL TAX . . . | | 9 | |

Form **1120-F** (2012)☐ **RECAPTURE TAXES FROM LINE 8 "OTHER":**☐ **QUALIFIED ELECTRIC VEHICLE CR.**☐ **INDIAN EMPLOYMENT CR.**

SECTION III—Branch Profits Tax and Tax on Excess Interest**Part I—Branch Profits Tax** (see instructions)

| | | | | |
|-----------|---|-----------|--|--|
| 1 | Enter the amount from Section II, line 29 | 1 | | |
| 2 | Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required statement showing the nature and amount of adjustments.) (See instructions.) | 2 | | |
| 3 | Effectively connected earnings and profits. Combine line 1 and line 2 | 3 | | |
| 4a | Enter U.S. net equity at the end of the current tax year. (Attach required statement.) | 4a | | |
| b | Enter U.S. net equity at the end of the prior tax year. (Attach required statement.) | 4b | | |
| c | Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e | 4c | | |
| d | Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b | 4d | | |
| e | Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years | 4e | | |
| 5 | Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here | 5 | | |
| 6 | Branch profits tax. Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2 | 6 | | |

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-F))


| | | | | |
|-----------|---|-----------|--|--|
| 7a | Enter the interest from Section II, line 18 | 7a | | |
| b | Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e., if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number) | 7b | | |
| c | Combine lines 7a and 7b (amount must equal Schedule I, line 23) | 7c | | |
| 8 | Branch interest (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box <input type="checkbox"/> | 8 | | |
| 9a | Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0- | 9a | | |
| b | If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0- | 9b | | |
| c | Subtract line 9b from line 9a | 9c | | |
| 10 | Tax on excess interest. Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2 | 10 | | |


Part III—Additional Information

| | Yes | No |
|---|-----|----|
| 11 Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to: | | |
| a A complete termination of all U.S. trades or businesses? | | |
| b The tax-free liquidation or reorganization of a foreign corporation? | | |
| c The tax-free incorporation of a U.S. trade or business? | | |
| If 11a or 11b applies and the transferee is a domestic corporation, attach Form 8848. If 11c applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5). | | |

BALANCE SHEET EDITED FOR LIFE INSURANCE AND PROPERTY AND CASUALTY ONLY.

Form 1120-F (2012)

Page **6****Note:** Check if completing on ☐ U.S. basis or ☐ Worldwide basis. **Schedule L Balance Sheets per Books**

| | | Beginning of tax year | | End of tax year | |
|--------------------|--|-----------------------|-----|-----------------|---|
| | | (a) | (b) | (c) | (d) |
| Assets | | | | | |
| 1 | Cash | | | | |
| 2a | Trade notes and accounts receivable | | | | |
| b | Less allowance for bad debts | () | | () | |
| 3 | Inventories | | | | |
| 4 | U.S. government obligations | | | | |
| 5 | Tax-exempt securities (see instructions) | | | | |
| 6a | Interbranch current assets* | | | | |
| b | Other current non-U.S. assets* | | | | |
| c | Other current U.S. assets* | | | | |
| 7 | Loans to shareholders | | | | |
| 8 | Mortgage and real estate loans | | | | |
| 9a | Other loans and investments—non-U.S. assets* | | | | |
| b | Other loans and investments—U.S. assets* | | | | |
| 10a | Buildings and other depreciable assets | | | | |
| b | Less accumulated depreciation | () | | () | |
| 11a | Depletable assets | | | | |
| b | Less accumulated depletion | () | | () | |
| 12 | Land (net of any amortization) | | | | |
| 13a | Intangible assets (amortizable only) | | | | |
| b | Less accumulated amortization | () | | () | |
| 14 | Assets held in trust | | | | |
| 15 | Other non-current interbranch assets* | | | | |
| 16a | Other non-current non-U.S. assets* | | | | |
| b | Other non-current U.S. assets* | | | | |
| 17 | Total assets | | | |  |
| Liabilities | | | | | |
| 18 | Accounts payable | | | | |
| 19 | Mortgages, notes, bonds payable in less than 1 year: | | | | |
| a | Interbranch liabilities* | | | | |
| b | Third-party liabilities* | | | | |
| 20 | Other current liabilities* | | | | |
| 21 | Loans from shareholders | | | | |
| 22 | Mortgages, notes, bonds payable in 1 year or more: | | | | |
| a | Interbranch liabilities* | | | | |
| b | Third-party liabilities* | | | | |
| 23 | Liabilities held in trust | | | | |
| 24a | Other interbranch liabilities* | | | | |
| b | Other third-party liabilities* | | | | |
| Equity | | | | | |
| 25 | Capital stock: a Preferred stock | | | | |
| b | Common stock | | | | |
| 26 | Additional paid-in capital | | | | |
| 27 | Retained earnings—Appropriated* | | | | |
| 28 | Retained earnings—Unappropriated | | | | |
| 29 | Adjustments to shareholders' equity* | | | | |
| 30 | Less cost of treasury stock | () | | () | |
| 31 | Total liabilities and shareholders' equity | | | | |

*Attach statement—see instructions.

Form **1120-F** (2012)

Schedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapter 3

| | | | |
|--|----------|--|--|
| 1 Total Chapter 3 payments. Enter the amount from page 1, line 5i | 1 | | |
| 2 Enter the tax amount from page 1, line 1 | 2 | | |
| 3 Enter the portion of the tax amount shown on page 1, line 2 pertaining to income associated with amounts deducted and withheld under sections 1445 and 1446 (see instructions for general guidelines) | 3 | | |
| 4 Total Chapter 3 tax. Combine lines 2 and 3 | 4 | | |
| 5 Tentative overpayment resulting from tax deducted and withheld under Chapter 3. Subtract line 4 from line 1 | 5 | | |
| 6 Enter the amount from page 1, line 8a | 6 | | |
| 7 Overpayment resulting from tax deducted and withheld under Chapter 3. Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b | 7 | | |

Form **1120-F** (2012)

**Reconciliation of Income (Loss) and Analysis of
Unappropriated Retained Earnings per Books**► Information about Schedules M-1 and M-2 (Form 1120-F) and its instructions is at www.irs.gov/form1120f.
► Attach to Form 1120-F.**2012**

Employer identification number

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

| | | | | | |
|----------|---|--|-----------|--|--|
| 1 | Net income (loss) per books | | 7 | Income recorded on books this year not included on this return (itemize): | |
| 2 | Federal income tax per books | | a | Tax-exempt interest \$ | |
| 3 | Excess of capital losses over capital gains | | b | Other (itemize): | |
| 4 | Income subject to tax not recorded on books this year (itemize): | | | | |
| | | | 8 | Deductions on this return not charged against book income this year (itemize): | |
| 5 | Expenses recorded on books this year not deducted on this return (itemize): | | a | Depreciation . . . \$ | |
| a | Depreciation \$ | | b | Charitable contributions \$ | |
| b | Charitable contributions \$ | | c | Other (itemize): | |
| c | Travel and entertainment \$ | | | | |
| d | Other (itemize): | | 9 | Add lines 7 and 8 | |
| 6 | Add lines 1 through 5 | | 10 | Income—line 6 less line 9 | |

Schedule M-2**Analysis of Unappropriated Retained Earnings per Books**

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

Who Must File

Generally, any foreign corporation that is required to complete Form 1120-F, Section II must complete Schedules M-1 and M-2 (Form 1120-F). However, under some circumstances, a foreign corporation is required to complete (or may voluntarily complete) Schedule M-3 (Form 1120-F) in lieu of Schedule M-1.

Complete Schedule M-3 in lieu of Schedule M-1 if total assets at the end of the tax year that are reportable on Schedule L are \$10 million or more. A corporation filing Form 1120-F that is not required to file Schedule M-3 may voluntarily file Schedule M-3 instead of Schedule M-1. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

Note. If Schedule M-3 is completed in lieu of Schedule M-1, the corporation is still required to complete Schedule M-2.

Do not complete Schedules M-1, M-2, and M-3 if total assets at the end of the tax year (Schedule L, line 17, column (d)) are less than \$25,000.

Specific Instructions**Schedule M-1****Line 1. Net income (loss) per books.**

The foreign corporation must report on line 1 of Schedule M-1 the net income (loss) per the set or sets of books taken into account on Schedule L.

Line 5c. Travel and entertainment expenses.

Include any of the following:

- Meal and entertainment expenses not deductible under section 274(n).
- Expenses for the use of an entertainment facility.
- The part of business gifts over \$25.
- Expenses of an individual over \$2,000 that are allocable to conventions on cruise ships.
- Employee achievement awards over \$400.
- The cost of entertainment tickets over face value (also subject to the 50% limit under section 274(n)).
- The cost of skyboxes over the face value of nonluxury box seat tickets.

- The part of luxury water travel expenses not deductible under section 274(m).

- Expenses for travel as a form of education.

- Other nondeductible travel and entertainment expenses.

Line 7a. Tax-exempt interest. Report any tax-exempt interest received or accrued, including any exempt-interest dividends received as a shareholder in a mutual fund or other regulated investment company. Also report this same amount in item P at the top of page 2 of Form 1120-F.

Schedule M-2**Line 1. Beginning balance of unappropriated retained earnings.**

Enter the beginning balance of unappropriated retained earnings per the set(s) of books taken into account on Schedule L.

Note. For additional information for Schedule M-2 reporting, see the Instructions for Schedule M-3 (Form 1120-F).

Name of corporation

Employer identification number

- A** Has the corporation reported taxable income on Form 1120-F, page 3, using a treaty provision to attribute business profits to a U.S. permanent establishment under rules other than section 864(c)? ☐ Yes ☒ No
- B** Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)? ☐ Yes ☒ No
- C** Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)? ☐ Yes ☒ No
- D** Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L? ☐ Yes ☒ No

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

- 1** Is the corporation a foreign bank as defined in Regulations section 1.882-5(c)(4)?
☐ **Yes.** Complete the remainder of Part I as follows:
 If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 through 11.
☒ If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L to complete lines 2 through 5 and 7 through 11.
☐ **No.** Complete the remainder of Part I as follows:
 If B is "Yes," use the income statement described in B to complete lines 2 through 11.
☒ If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through 11.
 If B and C are "No" and D is "Yes," use the income statement described in D to complete lines 2 through 11.
 If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through 11.

- 2a** Enter the income statement period: Beginning Ending
- b** Has the corporation's income statement been restated for the income statement period entered on line 2a?
☐ **Yes.** Attach an explanation and the amount of each item restated.
☒ **No.**
- c** Has the corporation's income statement been restated for any of the 5 income statement periods preceding the period on line 2a?
☐ **Yes.** Attach an explanation and the amount of each item restated.
☒ **No.**
- 3** Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?
☒ **Yes.** List exchange(s) and symbol ►
☐ **No.**

| | | |
|---|-----------|--------------------------|
| 4 Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1 | 4 | <input type="text"/> |
| 5a Net income from includible disregarded foreign entities not included on line 4 (attach statement) . . . | 5a | <input type="text"/> |
| b Net loss from includible disregarded foreign entities not included on line 4 (attach statement) . . . | 5b | (<input type="text"/>) |
| c Net income from includible disregarded U.S. entities not included on line 4 (attach statement) . . . | 5c | <input type="text"/> |
| d Net loss from includible disregarded U.S. entities not included on line 4 (attach statement) . . . | 5d | (<input type="text"/>) |
| 6 Net income (loss) from foreign locations not included on line 4 (attach statement) | 6 | <input type="text"/> |
| 7a Net income of non-includible entities (attach statement) | 7a | (<input type="text"/>) |
| b Net loss of non-includible entities (attach statement) | 7b | <input type="text"/> |
| 8 Adjustments to intercompany transactions (attach statement) | 8 | <input type="text"/> |
| 9 Adjustments to reconcile income statement period to tax year (attach statement) | 9 | <input type="text"/> |
| 10 Other adjustments to reconcile to amount on line 11 (attach statement) | 10 | <input type="text"/> |
| 11 Adjusted financial net income (loss) of non-consolidated foreign corporation. Combine lines 4 through 10 | 11 | <input type="text"/> |

Name of corporation

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)

| Income (Loss) Items | | (a) Income (Loss) per Income Statement | (b) Temporary Differences | (c) Permanent Differences | (d) Other Permanent Differences for Allocations to Non-ECI and ECI | (e) Income (Loss) per Tax Return |
|---------------------|--|--|---------------------------------|---------------------------------|--|--|
| 1 | Gross receipts | | | | | |
| 2 | Cost of goods sold (attach statement) | | | | | |
| 3a | Dividends from foreign entities | | | | | |
| b | Dividends from U.S. entities | | | | | |
| c | Dividend equivalents received | | | | | |
| 4a | Interest income excluding interest equivalents | | | | | |
| b | Substitute interest payments received | | | | | |
| c | Interest equivalents not included on line 4b | | | | | |
| 5 | Gross rental income | | | | | |
| 6 | Gross royalty income | | | | | |
| 7 | Fee and commission income | | | | | |
| 8 | Income (loss) from equity method corporations | | | | | |
| 9 | Net income (loss) from U.S. partnerships | | | | | |
| 10 | Net income (loss) from certain foreign partnerships (see instructions) | | | | | |
| 11 | Net income (loss) from other pass- through entities (attach statement) | | | | | |
| 12 | Items relating to reportable transactions (attach statement) | | | | | |
| 13 | Hedging transactions | | | | | |
| 14a | Mark-to-market income (loss) under section 475(a) | | | | | |
| b | Mark-to-market income (loss) subject to section 475(d)(3)(B) | | | | | |
| c | Mark-to-market income (loss) under section 475(e) | | | | | |
| d | Mark-to-market income (loss) under section 475(f) | | | | | |
| 15 | Gain (loss) from certain section 988 transactions | | | | | |
| 16a | Interest income from global securities dealing | | | | | |
| b | Dividends from global securities dealing | | | | | |
| c | Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b | | | | | |
| 17 | Sales versus lease (for sellers and/or lessors) | | | | | |
| 18 | Section 481(a) adjustments | | | | | |
| 19 | Unearned/deferred revenue | | | | | |
| 20 | Original issue discount, imputed interest, and phantom income | | | | | |
| 21a | Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities | | | | | |
| b | Gross capital gains from Schedule D, excluding amounts from pass-through entities | | | | | |

M-3 BOOK ADJUSTMENT

M-3 TEMPORARY ADJUSTMENT

M-3 PERMANENT ADJUSTMENT

M-3 RETURN ADJUSTMENT

1120-F) 2012

Name of corporation

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions) (continued from page 2)

| Income (Loss) Items | (a) Income (Loss) per Income Statement | (b) Temporary Differences | (c) Permanent Differences | (d) Other Permanent Differences for Allocations to Non-ECI and ECI | (e) Income (Loss) per Tax Return |
|---|--|---------------------------------|---------------------------------|--|--|
| 21c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses | | | | | |
| d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . | | | | | |
| e Abandonment losses | | | | | |
| f Worthless stock losses (attach statement) | | | | | |
| g Other gain/loss on disposition of assets other than inventory | | | | | |
| 22 Capital loss limitation and carryforward used | | | | | |
| 23 Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities | | | | | |
| 24 Other income (loss) items with differences (attach statement) | | | | | |
| 25 Total income (loss) items. Combine lines 1 through 24 | | | | | |
| 26 Total expense/deduction items (from Part III, line 33) | | | | | |
| 27 Other items with no differences | | | | | |
| 28 Reconciliation totals. Combine lines 25 through 27 | | | | | |

Note. Line 28, column (a), must equal the amount on Part I, line 11, and column (e) must equal Form 1120-F, page 3, line 29.

Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)

| Expense/Deduction Items | (a) Expense per Income Statement | (b) Temporary Differences | (c) Permanent Differences | (d) Other Permanent Differences for Allocations to Non-ECI and ECI | (e) Deduction per Tax Return |
|---|--|---------------------------------|---------------------------------|--|------------------------------------|
| 1 U.S. current income tax expense . . . | | | | | |
| 2 U.S. deferred income tax expense . . . | | | | | |
| 3 Non-U.S. current income tax expense (other than foreign withholding taxes) . | | | | | |
| 4 Non-U.S. deferred income tax expense | | | | | |
| 5 Non-U.S. withholding taxes | | | | | |
| 6 Compensation with section 162(m) limitation | | | | | |
| 7 Salaries and other base compensation | | | | | |
| 8 Stock option expense | | | | | |
| 9 Other equity-based compensation | | | | | |
| 10 Meals and entertainment | | | | | |
| 11 Fines and penalties | | | | | |
| 12 Judgments, damages, awards, and similar costs | | | | | |

Schedule M-3 (Form 1120-F) 2012

Name of corporation

Employer identification number

Part III **Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions) (continued from page 3)

| Expense/Deduction Items | (a) Expense per Income Statement | (b) Temporary Differences | (c) Permanent Differences | (d) Other Permanent Differences for Allocations to Non-ECI and ECI | (e) Deduction per Tax Return |
|---|--|---------------------------------|---------------------------------|--|------------------------------------|
| 13 Pension and profit-sharing | | | | | |
| 14 Other post-retirement benefits | | | | | |
| 15 Deferred compensation | | | | | |
| 16 Charitable contributions | | | | | |
| 17 Domestic production activities deduction | | | | | |
| 18 Current year acquisition or reorganization investment banking fees, legal and accounting fees | | | | | |
| 19 Current year acquisition/reorganization other costs | | | | | |
| 20 Amortization/impairment of goodwill | | | | | |
| 21 Amortization of acquisition, reorganization, and start-up costs | | | | | |
| 22 Other amortization or impairment write-offs | | | | | |
| 23 Depreciation | | | | | |
| 24 Bad debt expense | | | | | |
| 25 Purchase versus lease (for purchasers and/or lessees) | | | | | |
| 26a Interest expense per books | | | | | |
| b Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23) | | | | | |
| c Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d) | | | | | |
| d U.S. source substitute interest payments | | | | | |
| e Interest equivalents (e.g., guarantee fees) not included on line 26d | | | | | |
| 27 Dividend equivalents | | | | | |
| 28 Fee and commission expense | | | | | |
| 29 Rental expense | | | | | |
| 30 Royalty expense | | | | | |
| 31 Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 20) | | | | | |
| 32 Other expense/deduction items with differences (attach statement) | | | | | |
| 33 Total expense/deduction items. Combine lines 1 through 32. Enter here and on Part II, line 26 | | | | | |

Schedule M-3 (Form 1120-F) 2012

PRIOR YEAR EIN

MERGE EIN

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

U.S. Life Insurance Company Income Tax Return

For calendar year 2012 or tax year beginning _____, 2012, ending _____, 20 _____

OMB No. 1545-0128

2012

► Information about Form 1120-L and its separate instructions is at www.irs.gov/form1120l.

| | | | | | |
|---|---|--|-------|--|-----|
| A Check if: | | Name | | B Employer identification number | |
| 1 Consolidated return (attach Form 851) | Please print or type | COUNTRY OF INCORPORATION | | C Date incorporated | |
| 2 Life-nonlife consolidated return | | Number, street, and room or suite no. If a P.O. box, see instructions. | | D Check applicable box if an election has been made under section(s): | |
| 3 Schedule M-3 (Form 1120-L) attached | | City or town, state, and ZIP code | | <input type="checkbox"/> 953(c)(3)(C) <input type="checkbox"/> 953(d) | |
| E Check if: <input type="checkbox"/> (1) Final return <input type="checkbox"/> (2) Name change <input type="checkbox"/> (3) Address change <input type="checkbox"/> (4) Amended return | | | | | |
| Income | 1 Gross premiums, etc., less return premiums, etc. Enter balance | GROSS PREMIUMS | | | |
| | 2 Net decrease, if any, in reserves (see instructions) | | | | |
| | 3 10% of any decrease in reserves under section 807(f)(1)(B)(ii) | | | | |
| | 4 Investment income (Schedule B, line 8) (see instructions) | | | | |
| | 5 Net capital gain (Schedule D (Form 1120), line 17) | | | | |
| | 6 Income from a special loss discount account (attach Form 8816) | | | | |
| | 7 Other income (attach statement) | NET GAIN/LOSS | | | |
| | 8 Life insurance company gross income. Add lines 1 through 7 | | | | |
| Deductions (See instructions for limitations on deductions.) | 9 Death benefits, etc. | DEATH BENEFITS | | | |
| | 10 Net increase, if any, in reserves (Schedule F, line 35) | | | | |
| | 11 10% of any increase in reserves under section 807(f)(1)(B)(i) | | | | |
| | 12 Deductible policyholder dividends (Schedule F, line 18e) | | | | |
| | 13 Assumption by another person of liabilities under insurance, etc., contracts | | | | |
| | 14 Dividends reimbursable by taxpayer | | | | |
| | 15a Interest | b Less tax-exempt interest expense | c Bal | | 15c |
| | 16 Deductible policy acquisition expenses (Schedule G, line 20) | INCLUDED IN LINE 18 | | | |
| | 17 Additional deduction (attach Form 8816) | DOMESTIC PRODUCTION ACTIVITY DED. TAX PAID NET DEPRECIATION | | | |
| | 18 Other deductions (see instructions) (attach statement) | ADVERTISING BAD DEBT DEDUCTION ESOP DIVIDENDS | | | |
| | 19 Add lines 9 through 18 | RENT PAID CONTRIBUTIONS TOTAL AMORTIZATION | | | |
| | 20 Subtotal. Subtract line 19 from line 8 | DEPLETION PENSION PROFIT SHARING EMPLOYEE BENEFIT PLAN | | | |
| | 21a Dividends-received deduction (Schedule A, line 16, column (c)) | 21a | | | |
| | Plus: b Operations loss deduction (see instructions) (attach statement) | 21b | | | 21c |
| | 22 Gain or (loss) from operations. Subtract line 21c from line 20 | | | | |
| | 23 Small life insurance company deduction (Schedule H, line 17) | TOTAL INCOME | | | |
| | 24 Life insurance company taxable income (LICTI). Subtract line 23 from line 22 | TOTAL DEDUCTIONS | | | |
| | 25 Limitation on noninsurance losses (Schedule I, line 9) | | | | |
| 26 Amount subtracted from policyholders surplus account (Schedule J, Part II, line 10) | | | | | |
| Tax and Payments | 27 Taxable income. Add lines 24, 25, and 26 (see instructions) | | | | |
| | 28 Total tax (Schedule K, line 10) | | | | |
| | 29a 2011 overpayment credited to 2012 | 29a | | | |
| | b Prior year(s) special estimated tax payments to be applied | 29b | | | |
| | c 2012 estimated tax payments | 29c | | | |
| | d 2012 special estimated tax payments (Do not include on line 29f) | 29d | | | |
| | e Less 2012 refund applied for on Form 4466 | 29e | | | 29f |
| | g Tax deposited with Form 7004 | 29g | | | |
| | h Credits: (1) Form 2439 (2) Form 4136 | 29h | | | |
| | i U.S. income tax paid or withheld at source (attach Form 1042-S) | 29i | | | |
| | j Refundable credit from Form 8827, line 8c | 29j | | | 29k |
| | 30 Estimated tax penalty. Check if Form 2220 is attached | TAX PAYMENT ADJ. <input type="checkbox"/> | | | |
| | 31 Amount owed. If line 29k is smaller than the total of lines 28 and 30, enter amount owed | | | | |
| 32 Overpayment. If line 29k is larger than the total of lines 28 and 30, enter amount overpaid | | | | | |
| 33 Enter amount from line 32: Credited to 2013 estimated tax Refunded | | | | | |

Sign Here

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

Signature of officer

Date

Title

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

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11480E

Form **1120-L** (2012)

Schedule A Dividend Income and Dividends-Received Deduction (see instructions)

| Dividends subject to proration | | (a) Dividends received | (b) % | (c) Deduction (a) times (b) |
|---|---|------------------------|--|--|
| 1 | Domestic corporations, less-than-20%-owned (other than debt-financed stock) | 1 | | |
| 2 | Domestic corporations, 20%-or-more-owned (other than debt-financed stock) | 2 | | |
| 3 | Debt-financed stock of domestic and foreign corporations | 3 | | |
| 4 | Public utility corporations, less-than-20%-owned | 4 | | |
| 5 | Public utility corporations, 20%-or-more-owned | 5 | | |
| 6 | Foreign corporations, less-than-20%-owned, and certain FSCs | 6 | | |
| 7 | Foreign corporations, 20%-or-more-owned, and certain FSCs | 7 | | |
| 8 | Wholly owned foreign subsidiaries and certain FSCs | 8 | | |
| 9 | Certain affiliated company dividends DIVS FROM CERTAIN FSCs | 9 | | |
| 10 | Gross dividends-received deduction. Add lines 1 through 9 | 10 | | |
| 11 | Company share percentage (Schedule F, line 32) | 11 | DIV-RCVD-DED | |
| 12 | Prorated amount. Line 10 times line 11 FSC 100% DEDUCTION | 12 | | |
| Dividends not subject to proration | | | | |
| 13 | Affiliated company dividends OTHER FOREIGN DIVIDENDS INCLUDABLE INCOME FROM CFCs | 13 | DIV-AFFIL-100 DIV-AFFIL-100-L | AFFIL-GRPS-DED L-AFFIL-GRPS-DED |
| 14 | Other corporate dividends FOREIGN DIVIDEND GROSS-UP DIVIDENDS FROM IC-DISC OR FOREIGN DISC | 14 | | |
| 15 | Total dividends. Add lines 1 through 14, column (a). Enter here and on Schedule B, line 2 DIVIDEND ADJUSTMENT | 15 | | |
| 16 | Total deductions. Add lines 12 and 13, column (c). Reduce the deduction as provided in section 805(a)(4)(D)(ii). Enter here and on page 1, line 21a and on Schedule J, Part I, line 2c | 16 | | SPECIAL DEDUCTION ADJUSTMENT |

Schedule B Gross Investment Income (section 812(d)) (see instructions)

| | | | | |
|----|--|----|--|--|
| 1 | Interest (excluding tax-exempt interest) | 1 | | |
| 2 | Gross taxable dividends (Schedule A, line 15, column (a)) | 2 | | |
| 3 | Gross rents | 3 | | |
| 4 | Gross royalties | 4 | | |
| 5 | Leases, terminations, etc. INCOME ADJUSTMENT | 5 | | |
| 6 | Excess of net short-term capital gain over net long-term capital loss (Schedule D (Form 1120), line 16) | 6 | | |
| 7 | Gross income from trade or business other than an insurance business (attach statement) | 7 | | |
| 8 | Investment income. Add lines 1 through 7. Enter here and on page 1, line 4 | 8 | | |
| 9 | Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule J, Part I, line 2d | 9 | | |
| 10 | Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Enter here and include on Schedule F, line 13 | 10 | | |
| 11 | Add lines 8, 9, and 10 | 11 | | |
| 12 | 100% qualifying dividends | 12 | | |
| 13 | Gross investment income. Subtract line 12 from line 11. Enter here and on Schedule F, line 9 | 13 | | |

Form **1120-L** (2012)

Schedule F Increase (Decrease) in Reserves (section 807) and Company/Policyholder Share Percentage (section 812) (see instructions)

| | | (a) Beginning of tax year | (b) End of tax year |
|------------|--|---------------------------|---------------------|
| 1 | Life insurance reserves | 1 | |
| 2 | Unearned premiums and unpaid losses | 2 | |
| 3 | Supplementary contracts | 3 | |
| 4 | Dividend accumulations and other amounts | 4 | |
| 5 | Advance premiums | 5 | |
| 6 | Special contingency reserves | 6 | |
| 7 | Add lines 1 through 6 | 7 | |
| 8 | Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b) | 8 | |
| 9 | Gross investment income (Schedule B, line 13) | 9 | |
| 10a | Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach statement) | 10a | |
| b | Deductible excess interest. Enter here and on lines 18b and 19 below | 10b | |
| c | Deductible amounts credited to employee pension funds | 10c | |
| d | Deductible amounts credited to deferred annuities | 10d | |
| e | Deductible interest on amounts left on deposit | 10e | |
| f | Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below | 10f | |
| 11 | Subtract line 10f from line 9 | 11 | |
| 12 | Life insurance company gross income (see instructions) | 12 | |
| 13 | Tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). (Enter the sum of Schedule B, line 9 and line 10.) | 13 | |
| 14 | Add lines 12 and 13 | 14 | |
| 15 | Increase in reserves from line 8. (If a decrease in reserves, enter -0-.) | 15 | |
| 16 | Subtract line 15 from line 14 | 16 | |
| 17 | Investment income ratio. Divide line 11 by line 16. If zero or less, enter -0- | 17 | |
| 18a | Policyholder dividends paid or accrued | 18a | |
| b | Excess interest from line 10b | 18b | |
| c | Premium adjustments | 18c | |
| d | Experience-rated refunds | 18d | |
| e | Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12 | 18e | |
| 19 | Deductible excess interest from line 10b | 19 | |
| 20 | Deductible dividends on employee pension funds | 20 | |
| 21 | Deductible dividends on deferred annuities | 21 | |
| 22 | Deductible premium and mortality charges for contracts paying excess interest | 22 | |
| 23 | Add lines 19 through 22 | 23 | |
| 24 | Subtract line 23 from line 18e | 24 | |
| 25 | Investment portion of dividends. Line 17 times line 24 | 25 | |
| 26 | Policy interest from line 10f | 26 | |
| 27 | Policyholder share amount. Add lines 25 and 26 | 27 | |
| 28 | Net investment income (see instructions) | 28 | |
| 29 | Policyholder share amount from line 27 | 29 | |
| 30 | Company share of net investment income. Subtract line 29 from line 28 | 30 | |
| 31 | Total share percentage | 31 | |
| 32 | Company share percentage. Divide line 30 by line 28. Enter here and on Schedule A, line 11 | 32 | % |
| 33 | Policyholders' share percentage. Subtract line 32 from line 31 | 33 | % |
| 34 | Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 13 by line 33 | 34 | |
| 35 | Net increase (decrease) in reserves. Subtract line 34 from line 8. If an increase, enter here and on page 1, line 10. If a (decrease), enter here and on page 1, line 2 | 35 | |

Schedule G Policy Acquisition Expenses (section 848) (see instructions)

| | (a) Annuity | (b) Group life insurance | (c) Other |
|--|-------------|--------------------------|-----------|
| 1 Gross premiums and other consideration | 1 | | |
| 2 Return premiums and premiums and other consideration incurred for reinsurance | 2 | | |
| 3 Net premiums. Subtract line 2 from line 1 | 3 | | |
| 4 Net premium percentage | 4 | | |
| 5 Multiply line 3 by line 4 | 5 | | |
| 6 Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8 | 6 | | |
| 7 Unused balance of negative capitalization amount from prior years | 7 | | |
| 8 Combine lines 6 and 7. If zero or less, enter -0- | 8 | | |
| 9 General deductions (attach statement) | 9 | | |
| 10 Enter the lesser of line 8 or line 9 | 10 | | |
| 11 Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18 | 11 | | |
| 12 If the amount on line 6 is negative, enter it as a positive amount. If the amount on line 6 is positive, enter -0- | 12 | | |
| 13 Unamortized specified policy acquisition expenses from prior years | 13 | | |
| 14 Deductible negative capitalization amount. Enter the lesser of line 12 or line 13 | 14 | | |
| 15a Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million | 15a | | |
| b Limitation | 15b | | |
| 16 Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0- | 16 | | |
| 17a Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0- | 17a | | |
| b Enter 10% of line 17a | 17b | | |
| 18a Current year 120-month specified policy acquisition expenses. Subtract line 17a from line 10 | 18a | | |
| b Enter 5% of line 18a | 18b | | |
| 19 Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach statement | 19 | | |
| 20 Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16 | 20 | | |

Form **1120-L** (2012)

Schedule H Small Life Insurance Company Deduction (section 806(a)) (see instructions)**Part I—Controlled Group Information**

| Name of company | | Tentative LICTI | |
|-----------------|---|-----------------|------------|
| | | (a) Income | (b) (Loss) |
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | Add lines 1 through 5 in both columns | | |
| 7 | Net controlled group tentative LICTI. Subtract line 6, column (b) from line 6, column (a). Enter here and on line 11 below | | |

Part II—Small Life Insurance Company Deduction If total assets (Schedule L, Part I, line 6, column (b)), are \$500 million or more, complete lines 8 through 12, line 16, and enter -0- on line 17 (see instructions).

| | | | | |
|------------|---|------------|--|--|
| 8 | Gain or (loss) from operations from page 1, line 22 | 8 | | |
| 9a | Noninsurance income | 9a | | |
| b | Noninsurance deductions | 9b | | |
| 10a | Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add line 9b | 10a | | |
| b | Adjustments (attach statement) | 10b | | |
| c | Tentative LICTI. Combine lines 10a and 10b | 10c | | |
| 11 | Net controlled group tentative LICTI from line 7 | 11 | | |
| 12 | Combined tentative LICTI. Add line 10c and line 11. If \$15 million or more, skip lines 13 through 15 and enter -0- on line 17 below and on page 1, line 23 | 12 | | |
| 13 | Enter 60% of line 12, but not more than \$1,800,000 | 13 | | |
| 14a | Maximum statutory amount | 14a | | |
| b | Subtract line 14a from line 12. If zero or less, enter -0- | 14b | | |
| c | Enter 15% of line 14b, but not more than \$1,800,000 | 14c | | |
| 15 | Tentative small life insurance company deduction. Subtract line 14c from line 13 | 15 | | |
| 16 | Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If line 10c is zero or less, enter -0- on this line | 16 | | |
| 17 | Small life insurance company deduction. Multiply line 15 by line 16. Enter here and on page 1, line 23, and on Schedule J, Part I, line 2b | 17 | | |

Schedule I Limitation on Noninsurance Losses (section 806(b)(3)(C)) (see instructions)

| | | | | |
|----------|--|----------|--|--|
| 1 | Noninsurance income (attach statement) | 1 | | |
| 2 | Noninsurance deductions (attach statement) | 2 | | |
| 3 | Noninsurance operations loss deductions | 3 | | |
| 4 | Add lines 2 and 3 | 4 | | |
| 5 | Noninsurance loss. Subtract line 1 from line 4. If line 1 is greater than line 4, skip lines 5 through 8 and enter -0- on line 9 | 5 | | |
| 6 | Enter 35% of line 5 | 6 | | |
| 7 | Enter 35% of the excess of LICTI (page 1, line 24) over any noninsurance loss included on page 1 | 7 | | |
| 8 | Enter the lesser of line 6 or line 7 | 8 | | |
| 9 | Limitation on noninsurance losses. Subtract line 8 from line 5. Enter here and on page 1, line 25 | 9 | | |

Schedule J Part I—Shareholders Surplus Account (Stock Companies Only) (section 815(c)) (see instructions)

| | | | | |
|-----------|---|-----------|--|--|
| 1a | Balance at the beginning of the tax year | 1a | | |
| b | Transfers under pre-1984 sections 815(d)(1) and (4) for the preceding year | 1b | | |
| c | Balance at the beginning of the tax year. Add lines 1a and 1b | 1c | | |
| 2a | LICTI. Add lines 24 and 25, page 1. If zero or less, enter -0- | 2a | | |
| b | Small life insurance company deduction (Schedule H, line 17) | 2b | | |
| c | Dividends-received deduction (Schedule A, line 16, column (c)) | 2c | | |
| d | Tax-exempt interest (Schedule B, line 9) (see instructions) | 2d | | |
| 3 | Add lines 1c through 2d | 3 | | |
| 4 | Tax liability without regard to section 815. Figure the tax on line 2a as if it were total taxable income | 4 | | |
| 5 | Subtract line 4 from line 3. If zero or less, enter -0- | 5 | | |
| 6 | Direct or indirect distributions in the tax year but not more than line 5 | 6 | | |
| 7 | Balance at the end of the tax year. Subtract line 6 from line 5 | 7 | | |

Part II—Policyholders Surplus Account (Stock Companies Only) (section 815(d)) (see instructions)

| | | | | |
|-----------|--|-----------|--|--|
| 8 | Balance at the beginning of the tax year | 8 | | |
| 9a | Direct or indirect distributions in excess of the amount on line 5, Part I above | 9a | | |
| b | Tax increase on line 9a | 9b | | |
| c | Subtractions from account under pre-1984 sections 815(d)(1) and (4) | 9c | | |
| d | Tax increase on line 9c | 9d | | |
| e | Subtraction from account under pre-1984 sections 815(d)(2) | 9e | | |
| 10 | Add lines 9a through 9e, but not more than line 8. Enter here and on page 1, line 26 | 10 | | |
| 11 | Balance at the end of the tax year. Subtract line 10 from line 8 | 11 | | |

Schedule K Tax Computation (see instructions)

NUM-F8865

| | | | | |
|-----------|---|-----------|--|--|
| 1 | Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) | | | |
| 2 | Income tax | 2 | | |
| 3 | Alternative minimum tax (attach Form 4626) | 3 | | |
| 4 | Add lines 2 and 3 | 4 | | |
| 5a | Foreign tax credit (attach Form 1118) | 5a | | |
| b | Credit from Form 8834, line 30 (attach Form 8834) | 5b | | |
| c | General business credit (attach Form 3800) | 5c | | |
| d | Credit for prior year minimum tax (attach Form 8827) | 5d | | |
| e | Bond credits from Form 8912 | 5e | | |
| 6 | Total credits. Add lines 5a through 5e | 6 | | |
| 7 | Subtract line 6 from line 4 | 7 | | |
| 8 | Foreign corporations—tax on income not effectively connected with U.S. business | 8 | | |
| 9 | Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach statement) | 9 | | |
| 10 | Total tax. Add lines 7 through 9. Enter here and on page 1, line 28 | 10 | | |

RECAPTURE TAX FROM: ☐ QUALIFIED ELECTRIC VEHICLE CREDIT, ☐ INDIAN EMPLOYMENT CREDIT,
☐ TAX FROM FORM 8697 ☐ TAX FROM FORM 8866

Form **1120-L** (2012)

Schedule L Part I—Total Assets (section 806(a)(3)(C)) (see instructions)

| | (a) Beginning of tax year | | (b) End of tax year | |
|--|---------------------------|--|---------------------|--|
| | | | | |
| 1 Real property | 1 | | | |
| 2 Stocks | 2 | | | |
| 3 Proportionate share of partnership and trust assets | 3 | | | |
| 4 Other assets (attach statement) | 4 | | | |
| 5 Total assets of controlled groups | 5 | | | |
| 6 Total assets. Add lines 1 through 5 | 6 | | | |

Part II—Total Assets and Total Insurance Liabilities (section 842(b)(2)(B)(i)) (see instructions)

Line references below are to the "Assets" (lines 1 and 2) and "Liabilities, Surplus, and Other Funds" (lines 3 through 13) sections of the NAIC Annual Statement.

| | (a) Beginning of tax year | | (b) End of tax year | |
|---|---------------------------|--|---------------------|--|
| | | | | |
| 1 Subtotals for assets (line 26) | 1 | | | |
| 2 Total assets (line 28) | 2 | | | |
| 3 Reserve for life policies and contracts (line 1) | 3 | | | |
| 4 Reserve for accident and health policies (line 2) | 4 | | | |
| 5 Liability for deposit-type contracts (line 3) | 5 | | | |
| 6 Life policy and contract claims (line 4.1) | 6 | | | |
| 7 Accident and health policy and contract claims (line 4.2) | 7 | | | |
| 8 Policyholder's dividend and coupon accumulations (line 5) | 8 | | | |
| 9 Premiums and annuity considerations received in advance less discount (line 8) | 9 | | | |
| 10 Surrender values on canceled policies (line 9.1) | 10 | | | |
| 11 Part of other amounts payable on reinsurance assumed (line 9.3) | 11 | | | |
| 12 Part of aggregate write-ins for liabilities (line 25). (Only include items or amounts includible in "total insurance liabilities on U.S. business" as defined in section 842(b)(2)(B)(i)) | 12 | | | |
| 13 Separate accounts statement (line 27) | 13 | | | |
| 14 Total insurance liabilities. Add lines 3 through 13 | 14 | | | |

Form **1120-L** (2012)

Schedule M Other Information (see instructions)

| | | Yes | No |
|------------|---|-----|----|
| 1 | Check method of accounting: | | |
| a | <input type="checkbox"/> Accrual b <input type="checkbox"/> Other (specify) XXXXXX | | |
| 2 | Check if the corporation is a: | | |
| a | <input type="checkbox"/> Legal reserve company—if checked | | |
| | Kind of company: XXXXXX STOCK, MUTUAL, FRATERNAL OR BURIAL | | |
| | (1) <input type="checkbox"/> Stock (2) <input type="checkbox"/> Mutual XXXXXX | | |
| | Principal business: | | |
| | (1) <input type="checkbox"/> Life Insurance XXXXXX PBA-CD | | |
| | (2) <input type="checkbox"/> Health and accident insurance XXXXXX SOI INDUSTRY CODE | | |
| b | <input type="checkbox"/> Fraternal or assessment association | | |
| c | <input type="checkbox"/> Burial or other insurance company | | |
| 3 | Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) XXXXXX %. | | |
| | Attach a statement showing the computation. | | |
| 4 | Does the corporation have any variable annuity contracts outstanding? | | |
| 5 | At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) | | |
| | If "Yes," attach a statement showing (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year. | | |
| 6 | Is the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? | | |
| | If "Yes," enter name and EIN of the parent corporation. ▶ XXXXXX EIN XXXXXX NAME | | |
| 7 | At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete a and b below | | |
| a | Attach a statement showing name and identifying number. (Do not include any information already entered in 6 above.) | | |
| b | Enter percentage owned ▶ XXXXXX | | |
| 8 | At any time during the year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation? | | |
| | If "Yes," enter: a Percentage owned ▶ XXXXXX and b Owner's country ▶ XXXXXX | | |
| c | The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶ XXXXXX | | |
| 9 | Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses? | | |
| 10 | Does the corporation discount any of the loss reserves shown on its annual statement? | | |
| 11a | Enter the total unpaid losses shown on the corporation's annual statement: | | |
| | (1) For the current year: \$ XXXXXX | | |
| | (2) For the previous year: \$ XXXXXX | | |
| b | Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement: | | |
| | (1) For the current year: \$ XXXXXX | | |
| | (2) For the previous year: \$ XXXXXX | | |
| 12 | If the corporation has an operations loss deduction (OLD) for the tax year and is electing under section 810(b)(3) to forego the carryback period, check here XXXXXX ▶ <input type="checkbox"/> | | |
| | If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21 (b)(3) must be attached or the election will not be valid. | | |
| 13 | Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ▶ \$ XXXXXX | | |
| 14a | Enter the corporation's state of domicile ▶ XXXXXX | | |
| b | Was the annual statement used to prepare the tax return filed with the state of domicile? | | |
| | If "No," complete c below. | | |
| c | Enter the state where the annual statement used to prepare the tax return was filed ▶ XXXXXX | | |
| 15 | Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? XXXXXX | | |
| | If "Yes," complete and attach Schedule UTP. | | |

Form **1120-L** (2012)

SCHEDULE M-3 (Form 1120-L)

Department of the Treasury Internal Revenue Service

Net Income (Loss) Reconciliation for U.S. Life Insurance Companies With Total Assets of \$10 Million or More

Attach to Form 1120-L. Information about Schedule M-3 (Form 1120-L) and its separate instructions is at www.irs.gov/form1120l.

OMB No. 1545-0128

2012

Name of corporation (common parent, if consolidated return)

Employer identification number

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

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

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

| | | | |
|-----|--|-----|-----|
| 4a | Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 | 4a | |
| b | Indicate accounting standard used for line 4a (see instructions): (1) GAAP (2) IFRS (3) Statutory (4) Other (specify) | | |
| 5a | Net income from nonincludible foreign entities (attach statement) | 5a | () |
| b | Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) | 5b | |
| 6a | Net income from nonincludible U.S. entities (attach statement) | 6a | () |
| b | Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) | 6b | |
| 7a | Net income (loss) of other includible foreign disregarded entities (attach statement) | 7a | |
| b | Net income (loss) of other includible U.S. disregarded entities (attach statement) | 7b | |
| c | Net income (loss) of other includible corporations (attach statement) | 7c | |
| 8 | Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) | 8 | |
| 9 | Adjustment to reconcile income statement period to tax year (attach statement) | 9 | |
| 10a | Intercompany dividend adjustments to reconcile to line 11 (attach statement) | 10a | |
| b | Other statutory accounting adjustments to reconcile to line 11 (attach statement) | 10b | |
| c | Other adjustments to reconcile to amount on line 11 (attach statement) | 10c | |
| 11 | Net income (loss) per income statement of includible corporations. Combine lines 4a through 10c. Note. Part I, line 11, must equal the amount on Part II, line 30, column (a). | 11 | |
| 12 | Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines. | | |

| | Total Assets | Total Liabilities |
|------------------------------|--------------|-------------------|
| a Included on Part I, line 4 | | |
| b Removed on Part I, line 5 | | |
| c Removed on Part I, line 6 | | |
| d Included on Part I, line 7 | | |

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120-L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-L group (7) ☐ 1120-L eliminations

Name of subsidiary (if consolidated return)

Employer identification number

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

| Income (Loss) Items (Attach statements for lines 1 through 11) | | (a) Income (Loss) per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Income (Loss) per Tax Return |
|---|--|--|--------------------------------|--------------------------------|--|
| 1 | Income (loss) from equity method foreign corporations | | | | |
| 2 | Gross foreign dividends not previously taxed | | | | |
| 3 | Subpart F, QEF, and similar income inclusions | | | | |
| 4 | Section 78 gross-up | | | | |
| 5 | Gross foreign distributions previously taxed | | | | |
| 6 | Income (loss) from equity method U.S. corporations | | | | |
| 7 | U.S. dividends not eliminated in tax consolidation | | | | |
| 8 | Minority interest for includible corporations | | | | |
| 9 | Income (loss) from U.S. partnerships | | | | |
| 10 | Income (loss) from foreign partnerships | | | | |
| 11 | Income (loss) from other pass-through entities | | | | |
| 12 | Items relating to reportable transactions (attach statement) | | | | |
| 13 | Interest income (attach Form 8916-A) | | | | |
| 14 | Accrual of bond discount | | | | |
| 15 | Hedging transactions | | | | |
| 16 | Mark-to-market income (loss) | | | | |
| 17 | Deferred and uncollected premiums | | | | |
| 18 | Sale versus lease (for sellers and/or lessors) | | | | |
| 19 | Section 481(a) adjustments | | | | |
| 20 | Amortization of interest maintenance reserve | | | | |
| 21 | Original issue discount and other imputed interest | | | | |
| 22 | Market discount reclassification | | | | |
| 23a | Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities | | | | |
| b | Gross capital gains from Schedule D, excluding amounts from pass-through entities | | | | |
| c | Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses | | | | |
| d | Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses | | | | |
| e | Abandonment losses | | | | |
| f | Worthless stock losses (attach statement) | | | | |
| g | Other gain/loss on disposition of assets | | | | |
| 24 | Capital loss limitation and carryforward used | | | | |
| 25 | Other income (loss) items with differences (attach statement) | | | | |
| 26 | Total income (loss) items. Combine lines 1 through 25 | | | | |
| 27 | Total expense/deduction items (from Part III, line 41) | | | | |
| 28 | Other items with no differences | | | | |
| 29a | Mixed groups, see instructions. All others, combine lines 26 through 28 | | | | |
| b | 1120 subgroup reconciliation totals | | | | |
| c | PC insurance subgroup reconciliation totals | | | | |
| 30 | Reconciliation totals. Combine lines 29a through 29c | | | | |

Note. Line 30, column (a) must equal the amount on Part I, line 11, and column (d) must equal Form 1120-L, page 1, line 20.

Schedule M-3 (Form 1120-L) 2012

M-3 BOOK ADJUSTMENT

M-3 TEMPORARY ADJUSTMENT

M-3 PERMANENT ADJUSTMENT

M-3 RETURN ADJUSTMENT

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120-L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-L group (7) ☐ 1120-L eliminations

Name of subsidiary (if consolidated return)

Employer identification number

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

| Expense/Deduction Items | (a) Expense per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Deduction per Tax Return |
|--|--|--------------------------------|--------------------------------|------------------------------------|
| 1 U.S. current income tax expense | | | | |
| 2 U.S. deferred income tax expense | | | | |
| 3 State and local current income tax expense | | | | |
| 4 State and local deferred income tax expense | | | | |
| 5 Foreign current income tax expense (other than foreign withholding taxes) | | | | |
| 6 Foreign deferred income tax expense | | | | |
| 7 Foreign withholding taxes | | | | |
| 8 Equity-based compensation | | | | |
| 9 Capitalization of deferred acquisition costs | | | | |
| 10 Amortization of deferred acquisition costs | | | | |
| 11 Meals and entertainment | | | | |
| 12 Fines and penalties | | | | |
| 13 Judgments, damages, awards, and similar costs | | | | |
| 14 Parachute payments | | | | |
| 15 Compensation with section 162(m) limitation | | | | |
| 16 Pension and profit-sharing | | | | |
| 17 Other post-retirement benefits | | | | |
| 18 Deferred compensation | | | | |
| 19 Charitable contribution of cash and tangible property | | | | |
| 20 Charitable contribution of intangible property | | | | |
| 21 Charitable contribution limitation/carryforward | | | | |
| 22 Change in section 807(c)(1) tax reserves | | | | |
| 23 Change in section 807(c)(2) tax reserves | | | | |
| 24 Change in all other section 807(c) tax reserves | | | | |
| 25 Section 807(f) adjustments for change in computing reserves | | | | |
| 26 Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest | | | | |
| 27 Current year acquisition/reorganization costs (attach statement) | | | | |
| 28 Amortization of acquisition, reorganization, and start-up costs | | | | |
| 29 Amortization/impairment of goodwill, insurance in force and ceding commissions | | | | |
| 30 Other amortization or impairment write-offs | | | | |
| 31 Section 846 amount | | | | |
| 32 Depreciation | | | | |
| 33 Bad debt expense/agency balances written off | | | | |
| 34 Corporate owned life insurance premiums | | | | |
| 35 Purchase versus lease (for purchasers and/or lessees) | | | | |
| 36 Interest expense (attach Form 8916-A) | | | | |
| 37 Domestic production activities deduction | | | | |
| 38 Research and development costs | | | | |
| 39 Section 118 exclusion (attach statement) | | | | |
| 40 Other expense/deduction items with differences (attach statement) | | | | |
| 41 Total expense/deduction items. Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive | | | | |

Schedule M-3 (Form 1120-L) 2012

MERGE-EIN

PRIOR YEAR EIN

P-TAX BASE CODE

Form **1120-PC****U.S. Property and Casualty Insurance Company
Income Tax Return**

OMB No. 1545-1027

Department of the Treasury
Internal Revenue Service

For calendar year 2012, or tax year beginning _____, 2012, and ending _____, 20____.

2012▶ Information about Form 1120-PC and its separate instructions is at www.irs.gov/form1120pc.

| | | | |
|---|--|--|---|
| A Check if: | | Name | B Employer identification number |
| 1 Consolidated return (attach Form 851) | Please print or type | COUNTRY OF INCORPORATION | 1 |
| 2 Life-nonlife consolidated return | | Number, street, and room or suite no. If a P.O. box, see instructions. | C Date incorporated |
| 3 Schedule M-3 (Form 1120-PC) attached | | City or town, state, and ZIP code | FOREIGN CODE |
| E Check if: | | D Check applicable box if an election has been made under section(s): | |
| (1) <input type="checkbox"/> Final return | (2) <input type="checkbox"/> Name change | (3) <input type="checkbox"/> Address change | (4) <input type="checkbox"/> Amended return |
| | | <input type="checkbox"/> 953(c)(3)(C) <input type="checkbox"/> 953(d) | |

| | | | |
|---|---|-----------|--|
| Tax Computation and Payments | 1 Taxable income (Schedule A, line 37) | 1 | |
| | 2 Taxable investment income for electing small companies (Schedule B, line 21) | 2 | |
| | 3 Check if a member of a controlled group (attach Schedule O (Form 1120)) | | |
| | 4 Income tax INCOME TAX ADJUSTMENT | 4 | |
| | 5 Enter amount of tax that a reciprocal must include | 5 | |
| | 6 Alternative minimum tax (attach Form 4626) | 6 | |
| | 7 Add lines 4 through 6 | 7 | |
| | 8a Foreign tax credit (attach Form 1118) FOREIGN TAX CREDIT ADJUSTMENT | 8a | |
| | b Credit from Form 8834, line 30 (attach Form 8834) | 8b | |
| | c General business credit (attach Form 3800) | 8c | |
| | d Credit for prior year minimum tax (attach Form 8827) | 8d | |
| | e Bond credits from Form 8912 | 8e | |
| | f Total credits. Add lines 8a through 8e LBM-LTC-8697 | 8f | |
| | 9 Subtract line 8f from line 7 LBM-PD-8866 | 9 | |
| | 10 Foreign corporations—Tax on income not connected with U.S. business | 10 | |
| | 11 Personal holding company tax (attach Schedule PH (Form 1120)) PERSONAL HOLDING CO. CODE | 11 | |
| | 12 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach statement) | 12 | |
| | 13 Total tax. Add lines 9 through 12 RECAPTURE TAXES FROM: <input type="checkbox"/> INDIAN EMPLOYMENT CRED <input type="checkbox"/> QEV CREDIT | 13 | |
| 14a 2011 overpayment credited to 2012 | 14a | | |
| b Prior year(s) special estimated tax payments to be applied | 14b | | |
| c 2012 estimated tax payments (see instructions) | 14c | | |
| d 2012 special estimated tax payments (Do not include on line 14f) | 14d | | |
| e 2012 refund applied for on Form 4466 | 14e | | |
| f Enter the total of lines 14a through 14c less line 14e | 14f | | |
| g Tax deposited with Form 7004 | 14g | | |
| h Credit by reciprocal for tax paid by attorney-in-fact under section 835(d) | 14h | | |
| i Other credits and payments RIC CR US SPECIAL FUELS TAX | 14i | | |
| j Refundable credit from Form 8827, line 8c U.S. Income Tax Paid or Withheld at Source | 14j | | |
| 15 Estimated tax penalty (see instructions). Check if Form 2220 is attached | 15 | | |
| 16 Amount owed. If line 14k is smaller than the total of lines 13 and 15, enter amount owed TAX PAYMENT | 16 | | |
| 17 Overpayment. If line 14k is larger than the total of lines 13 and 15, enter amount overpaid ADJ. | 17 | | |
| 18 Enter amount from line 17: Credited to 2013 estimated tax ▶ Refunded ▶ | 18 | | |

Sign Here

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

| | | |
|----------------------|------|-------|
| Signature of officer | Date | Title |
|----------------------|------|-------|

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No**Paid Preparer Use Only**

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64270Q

Form **1120-PC** (2012)

Schedule A Taxable Income—Section 832 (see instructions)

| | | | | | | |
|---|--|--|-----------------------|---------------------------------|----------|--------|
| Income | 1 | Premiums earned (Schedule E, line 7) | 1 | | | |
| | 2 | Dividends (Schedule C, line 14) | 2 | | | |
| | | | (a) Interest received | (b) Amortization of premium | | |
| | 3a | Gross interest | | | | |
| | b | Interest exempt under section 103 | | | | |
| | c | Subtract line 3b from line 3a | | | | |
| | d | Taxable interest. Subtract line 3c, column (b) from line 3c, column (a) | 3d | | | |
| | 4 | Gross rents | 4 | | | |
| | 5 | Gross royalties | 5 | | | |
| | 6 | Capital gain net income (attach Schedule D (Form 1120)) | 6 | | | |
| 7 | Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) | 7 | | | | |
| 8 | Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D)) | 8 | | | | |
| 9 | Income on account of special income and deduction accounts | 9 | | | | |
| 10 | Income from protection against loss account (see instructions) | 10 | | | | |
| 11 | Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts | 11 | | | | |
| 12 | Income from a special loss discount account (attach Form 8816) | 12 | | | | |
| 13 | Other income (attach statement) INCOME ADJUSTMENT | 13 | | | | |
| 14 | Gross income. Add lines 1 through 13 | 14 | | | | |
| Deductions (See instructions for limitations on deductions.) | 15 | Compensation of officers (attach statement) (see instructions) | 15 | | | |
| | 16 | Salaries and wages (less employment credits) | 16 | | | |
| | 17 | Agency balances and bills receivable that became worthless during the tax year | 17 | | | |
| | 18 | Rents | 18 | | | |
| | 19 | Taxes and licenses | 19 | | | |
| | 20a | Interest ▶ | b | Less tax-exempt interest exp. ▶ | c | Bal. ▶ |
| | 20c | | | | | |
| | 21 | Charitable contributions | 21 | | | |
| | 22 | Depreciation (attach Form 4562) | 22 | | | |
| | 23 | Depletion | 23 | | | |
| | 24 | Pension, profit-sharing, etc., plans | 24 | | | |
| | 25 | Employee benefit programs | 25 | | | |
| | 26 | Losses incurred (Schedule F, line 14) | 26 | | | |
| | 27 | Additional deduction (attach Form 8816) | 27 | | | |
| | 28 | Other capital losses (Schedule G, line 12, column (g)) | 28 | | | |
| | 29 | Dividends to policyholders | 29 | | | |
| | 30 | Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts | 30 | | | |
| | 31 | Other deductions (see instructions) (attach statement) ESOP DIVIDENDS REPAIRS | 31 | | | |
| | 32 | Total deductions. Add lines 15 through 31 ADVERTISING | 32 | | | |
| | 33 | Subtotal. Subtract line 32 from line 14 TOTAL AMORTIZATION | 33 | | | |
| | 34a | Special deduction for section 833 organizations (Schedule H, line 6) DEDUCTION ADJUSTMENT | 34a | | | |
| | b | Deduction on account of special income and deduction accounts | 34b | | | |
| | c | Total. Add lines 34a and 34b | 34c | | | |
| 35 | Subtotal. Subtract line 34c from line 33 | 35 | | | | |
| 36a | Dividends-received deduction (Schedule C, line 25) | 36a | | | | |
| b | Net operating loss deduction | 36b | | | | |
| c | Total. Add lines 36a and 36b | 36c | | | | |
| 37 | Taxable income (subtract line 36c from line 35). Enter here and on page 1, line 1 | 37 | | | | |

Form **1120-PC** (2012)

Schedule B Part I—Taxable Investment Income of Electing Small Companies—Section 834 (see instructions)

| | | (a) Interest received | (b) Amortization of premium | | |
|--|--|-----------------------|-----------------------------|-----------|--|
| Income | 1a Gross interest | | | | |
| | b Interest exempt under section 103 | | | | |
| | c Subtract line 1b from line 1a | | | | |
| | d Taxable interest. Subtract line 1c, column (b) from line 1c, column (a) | | | 1d | |
| Deductions | 2 Dividends (Schedule C, line 14) | | | 2 | |
| | 3 Gross rents | | | 3 | |
| | 4 Gross royalties | | | 4 | |
| | 5 Gross income from a trade or business, other than an insurance business, and from Form 4797 | | | 5 | |
| | 6 Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C) . INCOME ADJUSTMENT | | | 6 | |
| | 7 Gain from Schedule D (Form 1120), line 18 | | | 7 | |
| | 8 Gross investment income. Add lines 1d through 7 | | | 8 | |
| | 9 Real estate taxes | | | 9 | |
| | 10 Other real estate expenses | | | 10 | |
| | 11 Depreciation (attach Form 4562) | | | 11 | |
| | 12 Depletion | | | 12 | |
| | 13 Trade or business deductions as provided in section 834(c)(8) (attach statement) | | | 13 | |
| | 14 Interest | | | 14 | |
| | 15 Other capital losses (Schedule G, line 12, column (g)) | | | 15 | |
| | 16 Total. Add lines 9 through 15 | | | 16 | |
| | 17 Investment expenses (attach statement) DP-PROD-ACTVY-DED | | | 17 | |
| 18 Total deductions. Add lines 16 and 17 DEDUCTION ADJUSTMENT | | | 18 | | |
| 19 Subtract line 18 from line 8 | | | 19 | | |
| 20 Dividends-received deduction (Schedule C, line 25) | | | 20 | | |
| 21 Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2 | | | 21 | | |

Part II—Invested Assets Book Values

(Complete only if claiming a deduction for general expenses allocated to investment income.)

| | | (a) Beginning of tax year | (b) End of tax year |
|-----------|--|---------------------------|---------------------|
| 22 | Real estate | | |
| 23 | Mortgage loans | | |
| 24 | Collateral loans | | |
| 25 | Policy loans, including premium notes | | |
| 26 | Bonds of domestic corporations | | |
| 27 | Stock of domestic corporations | | |
| 28 | Government obligations, etc. | | |
| 29 | Bank deposits bearing interest | | |
| 30 | Other interest-bearing assets (attach statement) | | |
| 31 | Total. Add lines 22 through 30 | | |
| 32 | Add columns (a) and (b), line 31 | | |
| 33 | Mean of invested assets for the tax year. Enter one-half of line 32 | | |
| 34 | Multiply line 33 by .0025 | | |
| 35 | Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16 | | |
| 36 | Multiply line 33 by .0375 | | |
| 37 | Subtract line 36 from line 35. Do not enter less than zero | | |
| 38 | Multiply line 37 by .25 | | |
| 39 | Limitation on deduction for investment expenses. Add lines 34 and 38 | | |

WHEN IDENTIFIABLE: **COMPENSATION OF OFFICERS,** **SALARIES+WAGES,** **ESOP DIVS.,**
RENT PAID, **TAXES PAID,** **ADVERTISING,** **PENSION-PROFIT SHARING PLANS,** **CONTRIBUTIONS**
EMPLOYEE BENEFIT PROGRAMS, **TOTAL AMORTIZATION,** **BAD DEBTS,** **REPAIRS**

Form **1120-PC** (2012)

| Schedule C Dividends and Special Deductions (see instructions) | | Dividends-Received | |
|--|---|-------------------------------------|--|
| | | (a) Subject to section 832(b)(5)(B) | (b) Total dividends-received |
| Income | | | |
| 1 | Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) | 1 | |
| 2 | Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) | 2 | |
| 3 | Dividends on debt-financed stock of domestic and foreign corporations | 3 | |
| 4 | Dividends on certain preferred stock of less-than-20%-owned public utilities | 4 | |
| 5 | Dividends on certain preferred stock of 20%-or-more-owned public utilities | 5 | |
| 6 | Dividends on stock of certain less-than-20%-owned foreign corporations and certain FSCs | 6 | |
| 7 | Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs | 7 | |
| 8 | Dividends from wholly owned foreign subsidiaries and certain FSCs | 8 | |
| 9 | Dividends from affiliated companies . . . DIVIDEND AFFILIATED ADJUSTMENT | 9 | |
| 10 | Other dividends from foreign corporations not included on lines 3, 6, 7, or 8 | 10 | |
| 11 | Income from controlled foreign corporations under subpart F (attach Forms 5471) | 11 | |
| 12 | Foreign dividend gross-up (section 78) | 12 | |
| 13 | Other dividends (attach statement) . . . DIVIDENDS FROM CERTAIN FSC'S DIVIDENDS FROM IC-DISC DIVIDEND ADJUSTMENT | 13 | |
| 14 | Total dividends. Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies | 14 | |
| Deduction | | Dividends-Received Deduction | |
| | | (a) Subject to section 832(b)(5)(B) | (b) Total dividends-received deduction |
| 15 | Multiply line 1 by 70% | 15 | |
| 16 | Multiply line 2 by 80% | 16 | |
| 17 | Deduction for line 3 (see instructions) | 17 | |
| 18 | Multiply line 4 by 42% | 18 | |
| 19 | Multiply line 5 by 48% | 19 | |
| 20 | Multiply line 6 by 70% | 20 | |
| 21 | Multiply line 7 by 80% | 21 | |
| 22 | Enter the amount from line 8 | 22 | |
| 23 | Total. Add lines 15 through 22. (See instructions for limitation.) | 23 | |
| 24 | Total. Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10 SPECIAL DEDUCTION ADJ. | 24 | |
| 25 | Total deductions. Add line 23, column (b), and line 9, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies | 25 | |

Schedule E Premiums Earned—Section 832 (see instructions)

| | | | | | |
|----------|--|-----------|----------|--|--|
| 1 | Net premiums written | | 1 | | |
| 2 | Unearned premiums on outstanding business at the end of the preceding tax year: | | | | |
| a | Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions) | 2a | | | |
| b | Enter 90% of unearned premiums attributable to insuring certain securities | 2b | | | |
| c | Discounted unearned premiums attributable to title insurance | 2c | | | |
| d | Enter 80% of all other unearned premiums (see instructions) | 2d | | | |
| e | Total. Add lines 2a through 2d | 2e | | | |
| 3 | Total. Add lines 1 and 2e | 3 | | | |
| 4 | Unearned premiums on outstanding business at the end of the current tax year: | | | | |
| a | Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions) | 4a | | | |
| b | Enter 90% of unearned premiums attributable to insuring certain securities | 4b | | | |
| c | Discounted unearned premiums attributable to title insurance | 4c | | | |
| d | Enter 80% of all other unearned premiums (see instructions) | 4d | | | |
| e | Total. Add lines 4a through 4d | 4e | | | |
| 5 | Subtract line 4e from line 3 | 5 | | | |
| 6 | Transitional adjustments under section 832(b)(7)(D) (see instructions) | 6 | | | |
| 7 | Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1 | 7 | | | |

Schedule F Losses Incurred—Section 832 (see instructions)

| | | | | | |
|-----------|--|-----------|--|--|--|
| 1 | Losses paid during the tax year (attach statement) | 1 | | | |
| 2 | Balance outstanding at the end of the current tax year for: | | | | |
| a | Unpaid losses on life insurance contracts | 2a | | | |
| b | Discounted unpaid losses | 2b | | | |
| c | Total. Add lines 2a and 2b | 2c | | | |
| 3 | Add lines 1 and 2c | 3 | | | |
| 4 | Balance outstanding at the end of the preceding tax year for: | | | | |
| a | Unpaid losses on life insurance contracts | 4a | | | |
| b | Discounted unpaid losses | 4b | | | |
| c | Total. Add lines 4a and 4b | 4c | | | |
| 5 | Subtract line 4c from line 3 | 5 | | | |
| 6 | Estimated salvage and reinsurance recoverable at the end of the preceding tax year | 6 | | | |
| 7 | Estimated salvage and reinsurance recoverable at the end of the current tax year | 7 | | | |
| 8 | Losses incurred (line 5 plus line 6 less line 7) | 8 | | | |
| 9 | Tax-exempt interest subject to section 832(b)(5)(B) | 9 | | | |
| 10 | Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24) | 10 | | | |
| 11 | The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F) | 11 | | | |
| 12 | Total. Add lines 9, 10, and 11 | 12 | | | |
| 13 | Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by .15 | 13 | | | |
| 14 | Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on Schedule A, line 26 | 14 | | | |

Form **1120-PC** (2012)

Schedule G Other Capital Losses (see instructions)

(Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.)

| | | | | |
|--|---|-----------|--|--|
| 1 | Dividends and similar distributions paid to policyholders | 1 | | |
| 2 | Losses paid | 2 | | |
| 3 | Expenses paid | 3 | | |
| 4 | Total. Add lines 1, 2, and 3 | 4 | | |
| Note. Adjust lines 5 through 8 to cash method if necessary. | | | | |
| 5 | Interest received | 5 | | |
| 6 | Dividends-received (Schedule C, line 14) | 6 | | |
| 7 | Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only) | 7 | | |
| 8 | Net premiums received | 8 | | |
| 9 | Total. Add lines 5 through 8 | 9 | | |
| 10 | Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0- | 10 | | |

| (a) Description of capital asset | (b) Date acquired | (c) Gross sales price | (d) Cost or other basis | (e) Expense of sale | (f) Depreciation allowed (or allowable) | (g) Loss ((d) plus (e) less the sum of (c) and (f)) |
|----------------------------------|---|-----------------------|-------------------------|---------------------|---|---|
| 11 | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| 12 | Totals—column (c) must not be more than line 10. (Enter amount from column (g) in Schedule A, line 28, or Schedule B, line 15, whichever applies) | | | | | |

Schedule H Special Deduction And Ending Adjusted Surplus for Section 833 Organizations (see instructions)

| | | | | |
|-----------|--|-----------|--|--|
| 1 | Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts | 1 | | |
| 2 | Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims or in connection with the administration of cost-plus contracts | 2 | | |
| 3 | Total. Add lines 1 and 2 | 3 | | |
| 4 | Multiply line 3 by .25 | 4 | | |
| 5 | Beginning adjusted surplus | 5 | | |
| 6 | Special deduction. If you checked "No" on line 14 of Schedule I, enter -0- here, you cannot take the special deduction. All others subtract line 5 from line 4. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. (See instructions for limitation.) | 6 | | |
| 7 | Net operating loss deduction (Schedule A, line 36b) | 7 | | |
| 8 | Net exempt income: | | | |
| a | Adjusted tax-exempt income | 8a | | |
| b | Adjusted dividends-received deduction | 8b | | |
| 9 | Taxable income (Schedule A, line 37) | 9 | | |
| 10 | Ending adjusted surplus. Add lines 5 through 9 | 10 | | |

Form **1120-PC** (2012)

Schedule I

Other Information (see instructions)

| | Yes | No |
|--|-----|----|
| <div>1</div> <div>Check method of accounting:</div> <div> <div>a</div> <div><input type="checkbox"/> Cash</div> </div> <div> <div>b</div> <div><input type="checkbox"/> Accrual</div> </div> <div> <div>c</div> <div><input type="checkbox"/> Other (specify) ▶</div> </div> | | |
| <div>2</div> <div>Check box for kind of company:</div> <div> <div>a</div> <div><input type="checkbox"/> Mutual</div> </div> <div> <div>b</div> <div><input type="checkbox"/> Stock</div> </div> | | |
| <div>3</div> <div>At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)</div> <div> <div></div> <div></div> </div> <div>If "Yes," attach a statement showing:</div> <div> <div>(a)</div> <div>name and employer identification number (EIN);</div> </div> <div> <div>(b)</div> <div>percentage owned; and</div> </div> <div> <div>(c)</div> <div>taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.</div> </div> | | |
| <div>4</div> <div>Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?</div> <div> <div></div> <div></div> </div> <div>If "Yes," enter name and EIN of the parent corporation ▶</div> <div> <div>EIN</div> <div>NAME</div> </div> | | |
| <div>5</div> <div>At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)</div> <div> <div></div> <div></div> </div> <div>If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in 4 above.)</div> <div>Enter percentage owned ▶</div> | | |
| <div>6</div> <div>At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:</div> <div> <div>(a)</div> <div>the total voting power of all classes of stock of the corporation entitled to vote, or</div> </div> <div> <div>(b)</div> <div>the total value of all classes of stock of the corporation? If "Yes," enter:</div> </div> <div> <div>(a)</div> <div>Percentage owned ▶</div> <div>and (b) Owner's country ▶</div> </div> <div> <div>(c)</div> <div>The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶</div> </div> | | |
| <div>7</div> <div>Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?</div> <div> <div></div> <div></div> </div> | | |
| <div>8a</div> <div>Enter the total unpaid losses shown on the corporation's annual statement:</div> <div> <div>(1)</div> <div>for the current tax year: \$</div> </div> <div> <div>(2)</div> <div>for the previous tax year: \$</div> </div> <div> <div>b</div> <div>Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:</div> <div> <div>(1)</div> <div>for the current tax year: \$</div> </div> <div> <div>(2)</div> <div>for the previous tax year: \$</div> </div> </div> | | |
| <div>9</div> <div>Does the corporation discount any of the loss reserves shown on its annual statement?</div> <div> <div></div> <div></div> </div> | | |
| <div>10</div> <div>Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$</div> | | |
| <div>11</div> <div>If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here</div> <div> <div></div> <div></div> </div> <div>If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.</div> | | |
| <div>12</div> <div>Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 36b, Schedule A.) ▶ \$</div> | | |
| <div>13</div> <div>Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP</div> <div> <div></div> <div></div> </div> | | |
| <div>14</div> <div>If the corporation is a Blue Cross or Blue Shield organization described in section 833(c)(2), or other organization described in section 833(c)(3), did it meet the medical loss ratio (MLR) requirements of section 833(c)(5)?</div> <div> <div></div> <div></div> </div> | | |

Schedule L Balance Sheets per Books (All filers are required to complete this schedule.)

| Assets | | Beginning of tax year | | End of tax year | |
|---|--|-----------------------|-----|-----------------|-----|
| | | (a) | (b) | (c) | (d) |
| 1 | Cash | | | | |
| 2a | Trade notes and accounts receivable | | | | |
| b | Less allowance for bad debts | () | | () | |
| 3 | Inventories | | | | |
| 4 | U.S. government obligations | | | | |
| 5 | Tax-exempt securities (see instructions) | | | | |
| 6 | Other current assets (attach statement) | | | | |
| 7 | Loans to shareholders | | | | |
| 8 | Mortgage and real estate loans | | | | |
| 9 | Other investments (attach statement) | | | | |
| 10a | Buildings and other depreciable assets | | | | |
| b | Less accumulated depreciation | () | | () | |
| 11a | Depletable assets | | | | |
| b | Less accumulated depletion | () | | () | |
| 12 | Land (net of any amortization) | | | | |
| 13a | Intangible assets (amortizable only) | | | | |
| b | Less accumulated amortization | () | | () | |
| 14 | Other assets (attach statement) | | | | |
| 15 | Total assets | | | | |
| ASSET ADJUSTMENT END OF YEAR | | | | | |
| Liabilities and Shareholders' Equity | | | | | |
| 16 | Accounts payable | | | | |
| 17 | Mortgages, notes, bonds payable in less than 1 year | | | | |
| 18 | Insurance liabilities (see instructions) | | | | |
| 19 | Other current liabilities (attach statement) | | | | |
| 20 | Loans from shareholders | | | | |
| 21 | Mortgages, notes, bonds payable in 1 year or more | | | | |
| 22 | Other liabilities (attach statement) | | | | |
| 23 | Capital stock: a Preferred stock | | | | |
| | b Common stock | | | | |
| 24 | Additional paid-in capital | | | | |
| 25 | Retained earnings—Appropriated (attach statement) | | | | |
| 26 | Retained earnings—Unappropriated | | | | |
| 27 | Adjustments to shareholders' equity (attach statement) | | | | |
| 28 | Less cost of treasury stock | | | | |
| 29 | Total liabilities and shareholders' equity | | | | |
| LIABILITY ADJUSTMENT END OF YEAR | | | | | |

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

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

| | | | | | |
|---|--|--|----|---|--|
| 1 | Net income (loss) per books | | 7 | Income recorded on books this year not included in this return (itemize) | |
| 2 | Federal income tax per books | | a | Tax-exempt interest \$ | |
| 3 | Excess of capital losses over capital gains | | 8 | Deductions in this tax return not charged against book income this year (itemize) | |
| 4 | Income subject to tax not recorded on books this year (itemize) | | a | Depreciation \$ | |
| 5 | Expenses recorded on books this year not deducted in this return (itemize) | | b | Charitable contributions \$ | |
| a | Depreciation \$ | | 9 | Add lines 7 and 8 | |
| b | Charitable contributions \$ | | 10 | Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9 | |
| c | Travel and entertainment \$ | | | | |
| 6 | Add lines 1 through 5 | | | | |

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L)

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

**SCHEDULE M-3
(Form 1120-PC)**Department of the Treasury
Internal Revenue Service**Net Income (Loss) Reconciliation for U.S. Property and Casualty
Insurance Companies With Total Assets of \$10 Million or More**

▶ Attach to Form 1120-PC.

▶ Information about Schedule M-3 (Form 1120-PC) and its separate instructions is at www.irs.gov/form1120pc.

OMB No. 1545-1027

2012

Check applicable box(es):

(1) ☐ Non-consolidated return(2) ☐ Consolidated return (Form 1120-PC only)(3) ☐ Mixed 1120/L/PC group(4) ☐ Dormant subsidiaries schedule attached

Name of corporation (common parent, if consolidated return)

Employer identification number

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)**1a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.**b** Did the corporation prepare a certified audited non-tax-basis income statement for that period?☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.☐ **No.** Go to line 1c.**c** Did the corporation prepare a non-tax-basis income statement for that period?☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.**2a** Enter the income statement period: Beginning Ending **b** Has the corporation's income statement been restated for the income statement period on line 2a?☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)☐ **No.****c** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)☐ **No.****3a** Is any of the corporation's voting common stock publicly traded?☐ **Yes.**☐ **No.** If "No," go to line 4a.**b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock **c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock **4a** Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1**b** Indicate accounting standard used for line 4a (see instructions):(1) ☐ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Other (specify) **5a** Net income from nonincludible foreign entities (attach statement)**b** Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)**6a** Net income from nonincludible U.S. entities (attach statement)**b** Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)**7a** Net income (loss) of other includible foreign disregarded entities (attach statement)**b** Net income (loss) of other includible U.S. disregarded entities (attach statement)**c** Net income (loss) of other includible corporations (attach statement)**8** Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)**9** Adjustment to reconcile income statement period to tax year (attach statement)**10a** Intercompany dividend adjustments to reconcile to line 11 (attach statement)**b** Other statutory accounting adjustments to reconcile to line 11 (attach statement)**c** Other adjustments to reconcile to amount on line 11 (attach statement)**11 Net income (loss) per income statement of includible corporations.** Combine lines 4a through 10c**Note.** Part I, line 11, must equal the amount on Part II, line 30, column (a) and on Schedule M-2, line 2.**12** Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

| | Total Assets | Total Liabilities |
|-------------------------------------|----------------------|----------------------|
| a Included on Part I, line 4 | <input type="text"/> | <input type="text"/> |
| b Removed on Part I, line 5 | <input type="text"/> | <input type="text"/> |
| c Removed on Part I, line 6 | <input type="text"/> | <input type="text"/> |
| d Included on Part I, line 7 | <input type="text"/> | <input type="text"/> |

For Paperwork Reduction Act Notice, see the Instructions for Form 1120-PC.

Cat. No. 39664A

Schedule M-3 (Form 1120-PC) 2012

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 1120-PC eliminations

Name of subsidiary (if consolidated return)

Employer identification number

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

| Income (Loss) Items (Attach statements for lines 1 through 11) | | (a) Income (Loss) per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Income (Loss) per Tax Return |
|---|--|--|--------------------------------|--------------------------------|--|
| 1 | Income (loss) from equity method foreign corporations | | | | |
| 2 | Gross foreign dividends not previously taxed | | | | |
| 3 | Subpart F, QEF, and similar income inclusions | | | | |
| 4 | Section 78 gross-up | | | | |
| 5 | Gross foreign distributions previously taxed | | | | |
| 6 | Income (loss) from equity method U.S. corporations | | | | |
| 7 | U.S. dividends not eliminated in tax consolidation | | | | |
| 8 | Minority interest for includible corporations | | | | |
| 9 | Income (loss) from U.S. partnerships | | | | |
| 10 | Income (loss) from foreign partnerships | | | | |
| 11 | Income (loss) from other pass-through entities | | | | |
| 12 | Items relating to reportable transactions (attach statement) | | | | |
| 13 | Interest income (attach Form 8916-A) | | | | |
| 14 | Hedging transactions | | | | |
| 15 | Mark-to-market income (loss) | | | | |
| 16 | Premium income (attach statement) | | | | |
| 17 | Sale versus lease (for sellers and/or lessors) | | | | |
| 18 | Section 481(a) adjustments | | | | |
| 19 | Income from a special loss discount account | | | | |
| 20 | Income recognition from long-term contracts | | | | |
| 21 | Original issue discount and other imputed interest | | | | |
| 22 | Reserved for future use | | | | |
| 23a | Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities | | | | |
| b | Gross capital gains from Schedule D, excluding amounts from pass-through entities | | | | |
| c | Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses | | | | |
| d | Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses | | | | |
| e | Abandonment losses | | | | |
| f | Worthless stock losses (attach statement) | | | | |
| g | Other gain/loss on disposition of assets | | | | |
| 24 | Capital loss limitation and carryforward used | | | | |
| 25 | Other income (loss) items with differences (attach statement) | | | | |
| 26 | Total income (loss) items. Combine lines 1 through 25 | | | | |
| 27 | Total expense/deduction items (from Part III, line 41) | | | | |
| 28 | Other items with no differences | | | | |
| 29a | Mixed groups, see instructions. All others, combine lines 26 through 28 | | | | |
| b | 1120 subgroup reconciliation totals | | | | |
| c | Life insurance subgroup reconciliation totals | | | | |
| 30 | Reconciliation totals. Combine lines 29a through 29c | | | | |

Note. Line 30, column (a) must equal the amount on Part I, line 11, and column (d) must equal Form 1120-PC, Schedule A, line 35.

Schedule M-3 (Form 1120-PC) 2012

M-3 BOOK ADJUSTMENT
M-3 TEMPORARY ADJUSTMENT
M-3 PERMANENT ADJUSTMENT
M-3 RETURN ADJUSTMENT

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 1120-PC eliminations

Name of subsidiary (if consolidated return)

Employer identification number

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

| Expense/Deduction Items | (a) Expense per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Deduction per Tax Return |
|--|--|--------------------------------|--------------------------------|------------------------------------|
| 1 U.S. current income tax expense | | | | |
| 2 U.S. deferred income tax expense | | | | |
| 3 State and local current income tax expense | | | | |
| 4 State and local deferred income tax expense | | | | |
| 5 Foreign current income tax expense (other than foreign withholding taxes) | | | | |
| 6 Foreign deferred income tax expense | | | | |
| 7 Foreign withholding taxes | | | | |
| 8 Stock option expense | | | | |
| 9 Other equity-based compensation | | | | |
| 10 Meals and entertainment | | | | |
| 11 Fines and penalties | | | | |
| 12 Judgments, damages, awards, and similar costs | | | | |
| 13 Parachute payments | | | | |
| 14 Compensation with section 162(m) limitation | | | | |
| 15 Pension and profit-sharing | | | | |
| 16 Other post-retirement benefits | | | | |
| 17 Deferred compensation | | | | |
| 18 Charitable contribution of cash and tangible property | | | | |
| 19 Charitable contribution of intangible property | | | | |
| 20 Charitable contribution limitation/carryforward | | | | |
| 21 Write-off of premium receivables | | | | |
| 22 Guarantee fund assessments | | | | |
| 23 Current year acquisition or reorganization investment banking fees | | | | |
| 24 Current year acquisition or reorganization legal and accounting fees | | | | |
| 25 Current year acquisition/reorganization other costs | | | | |
| 26 Amortization of acquisition, reorganization, and start-up costs | | | | |
| 27 Amortization/impairment of goodwill, insurance in force, and ceding commissions | | | | |
| 28 Other amortization or impairment write-offs | | | | |
| 29 Discounting of unpaid losses (section 846) (attach statement) | | | | |
| 30 Reduction of loss deduction (section 832(b)(5)(B)) | | | | |
| 31 Depreciation | | | | |
| 32 Bad debt expense and/or agency balances written off | | | | |
| 33 Deduction from a special loss discount account | | | | |
| 34 Corporate owned life insurance premiums | | | | |
| 35 Purchase versus lease (for purchasers and/or lessees) | | | | |
| 36 Interest expense (attach Form 8916-A) | | | | |
| 37 Domestic production activities deduction | | | | |
| 38 Research and development costs | | | | |
| 39 Section 118 exclusion (attach statement) | | | | |
| 40 Other expense/deduction items with differences (attach statement) | | | | |
| 41 Total expense/deduction items. Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive | | | | |

PRIOR YEAR EIN

MERGE EIN

Form **1120-REIT****U.S. Income Tax Return for Real Estate Investment Trusts**

OMB No. 1545-1004

Department of the Treasury
Internal Revenue Service

For calendar year 2012 or tax year beginning _____, 2012, ending _____, 20

2012Information about Form 1120-REIT and its instructions is available at www.irs.gov/form1120reit.

| | | | |
|--|--|--|--|
| A Year of REIT status election | Please Type or Print | Name | C Employer identification number |
| B Check if a: 1 REIT with 100% owned subsidiaries (see instructions) 2 Personal holding co. (attach Sch. PH) | | Number, street, and room or suite no. (If a P.O. box, see instructions.) | D Date REIT established |
| | | City or town, state, and ZIP code | E Total assets (see instructions) \$ |
| F Check applicable box(es): <input type="checkbox"/> (1) <input type="checkbox"/> (2) <input type="checkbox"/> (3) <input type="checkbox"/> (4) <input type="checkbox"/> (5) <input type="checkbox"/> (6) <input type="checkbox"/> (7) <input type="checkbox"/> (8) <input type="checkbox"/> (9) <input type="checkbox"/> (10) <input type="checkbox"/> (11) <input type="checkbox"/> (12) <input type="checkbox"/> (13) <input type="checkbox"/> (14) <input type="checkbox"/> (15) <input type="checkbox"/> (16) <input type="checkbox"/> (17) <input type="checkbox"/> (18) <input type="checkbox"/> (19) <input type="checkbox"/> (20) <input type="checkbox"/> (21) <input type="checkbox"/> (22) <input type="checkbox"/> (23) <input type="checkbox"/> (24) <input type="checkbox"/> (25) <input type="checkbox"/> (26) <input type="checkbox"/> (27) <input type="checkbox"/> (28) <input type="checkbox"/> (29) <input type="checkbox"/> (30) <input type="checkbox"/> (31) <input type="checkbox"/> (32) <input 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type="checkbox"/> (99) <input type="checkbox"/> (100) | G Check applicable box(es): <input type="checkbox"/> (1) <input type="checkbox"/> (2) <input type="checkbox"/> (3) <input type="checkbox"/> (4) <input type="checkbox"/> (5) <input type="checkbox"/> (6) <input type="checkbox"/> (7) <input type="checkbox"/> (8) <input type="checkbox"/> (9) <input type="checkbox"/> (10) <input type="checkbox"/> (11) <input type="checkbox"/> (12) <input type="checkbox"/> (13) <input type="checkbox"/> (14) <input type="checkbox"/> (15) <input type="checkbox"/> (16) <input type="checkbox"/> (17) <input type="checkbox"/> (18) <input type="checkbox"/> (19) <input type="checkbox"/> (20) <input type="checkbox"/> (21) <input type="checkbox"/> (22) <input type="checkbox"/> (23) <input type="checkbox"/> (24) <input type="checkbox"/> (25) <input type="checkbox"/> (26) <input type="checkbox"/> (27) <input type="checkbox"/> (28) <input type="checkbox"/> (29) <input type="checkbox"/> (30) <input type="checkbox"/> 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type="checkbox"/> (98) <input type="checkbox"/> (99) <input type="checkbox"/> (100) | H PBA code (see instructions) | |
| G Identify the type of REIT (see instructions): (1) <input type="checkbox"/> Equity REIT (2) <input type="checkbox"/> Mortgage REIT | PBA CODE | SOI INDUSTRY CODE | |

Part I—Real Estate Investment Trust Taxable Income (see instructions)**Income** (EXCLUDING income required to be reported in Part II or Part IV)

| | | |
|---|---|---|
| 1 | Dividends | 1 |
| 2 | Interest | 2 |
| 3 | Gross rents from real property | 3 |
| 4 | Other gross rents | 4 |
| 5 | Capital gain net income (attach Schedule D (Form 1120)) | 5 |
| 6 | Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) | 6 |
| 7 | Other income (see instructions—attach statement) INCOME ADJUSTMENT | 7 |
| 8 | Total income. Add lines 1 through 7 | 8 |

Deductions (EXCLUDING deductions directly connected with income required to be reported in Part II or Part IV)

| | | |
|----|--|------------|
| 9 | Compensation of officers (see instructions—attach Form 1125-E) | 9 |
| 10 | Salaries and wages (less employment credits) | 10 |
| 11 | Repairs and maintenance | 11 |
| 12 | Bad debts | 12 |
| 13 | Rents | 13 |
| 14 | Taxes and licenses | 14 |
| 15 | Interest | 15 |
| 16 | Depreciation (attach Form 4562) | 16 |
| 17 | Advertising | 17 |
| 18 | Other deductions (see instructions—attach statement) TOTAL AMORTIZATION | 18 |
| 19 | Total deductions. Add lines 9 through 18 DEDUCTION ADJUSTMENT | 19 |
| 20 | Taxable income before net operating loss deduction, total deduction for dividends paid, and section 857(b)(2)(E) deduction. Subtract line 19 from line 8 | 20 |
| 21 | Less: a Net operating loss deduction (see instructions) 21a | |
| | b Total deduction for dividends paid (Schedule A, line 7) 21b | |
| | c Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f) 21c | |
| | | 21d |

Tax and Payments

| | | |
|----|--|----|
| 22 | Real estate investment trust taxable income. Subtract line 21d from line 20 | 22 |
| 23 | Total tax (Schedule J, line 7) | 23 |
| 24 | Payments: a 2011 overpayment credited to 2012 24a | |
| | b 2012 estimated tax payments 24b | |
| | c Less 2012 refund applied for on Form 4466 24c () d Bal 24d | |
| | e Tax deposited with Form 7004 24e | |
| | f Credits: (1) Form 2439 (2) Form 4136 24f | |
| | g Refundable credit from Form 8827, line 8c 24g | |
| 25 | Estimated tax penalty (see instructions). Check if Form 2220 is attached TAX PAYMENT ADJUSTMENT | 25 |
| 26 | Tax due. If line 24h is smaller than the total of lines 23 and 25, enter amount owed | 26 |
| 27 | Overpayment. If line 24h is larger than the total of lines 23 and 25, enter amount overpaid | 27 |
| 28 | Enter amount of line 27 you want: Credited to 2013 estimated tax Refunded | 28 |

Sign Here

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

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No**Paid Preparer Use Only**

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64114F

Form **1120-REIT** (2012)

Part II—Tax on Net Income From Foreclosure Property (Section 856(e)) (see instructions)

| | | | | |
|----------|--|----------|--|--|
| 1 | Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach statement) | 1 | | |
| 2 | Gross income from foreclosure property (see instructions—attach statement) | 2 | | |
| 3 | Total income from foreclosure property. Add lines 1 and 2 | 3 | | |
| 4 | Deductions directly connected with the production of income shown on line 3 (attach statement) | 4 | | |
| 5 | Net income from foreclosure property. Subtract line 4 from line 3 | 5 | | |
| 6 | Tax on net income from foreclosure property. Multiply line 5 by 35%. Enter here and on Schedule J, line 2b | 6 | | |

Part III—Tax for Failure To Meet Certain Source-of-Income Requirements (Section 857(b)(5)) (see instructions)

| | | | | | |
|------------|--|------------|--|--|--|
| 1a | Enter total income from Part I, line 8 | 1a | | | |
| b | Enter total income from foreclosure property from Part II, line 3 | 1b | | | |
| c | Total. Add lines 1a and 1b | 1c | | | |
| 2a | Enter income from hedging transactions referred to in section 856(c)(5)(G) | 2a | | | |
| b | Subtract line 2a from line 1c | 2b | | | |
| c | Multiply line 2b by 95% | 2c | | | |
| 3 | Enter income on line 1c from sources referred to in section 856(c)(2) | 3 | | | |
| 4 | Subtract line 3 from line 2c. (If zero or less, enter -0-.) | 4 | | | |
| 5 | Multiply line 1c by 75% | 5 | | | |
| 6 | Enter income on line 1c from sources referred to in section 856(c)(3) | 6 | | | |
| 7 | Subtract line 6 from line 5. (If zero or less, enter -0-.) | 7 | | | |
| 8 | Enter the greater of line 4 or line 7. (If line 8 is zero, do not complete the rest of Part III.) | 8 | | | |
| 9 | Enter the amount from Part I, line 20 | 9 | | | |
| 10 | Enter the net capital gain from Schedule D (Form 1120), line 17 | 10 | | | |
| 11 | Subtract line 10 from line 9 | 11 | | | |
| 12a | Enter total income from Part I, line 8 | 12a | | | |
| b | Enter the net short-term capital gain from Schedule D (Form 1120), line 7. (If line 7 is a loss, enter -0-.) | 12b | | | |
| c | Add lines 12a and 12b | 12c | | | |
| 13 | Enter capital gain net income from Part I, line 5 | 13 | | | |
| 14 | Subtract line 13 from line 12c | 14 | | | |
| 15 | Divide line 11 by line 14. Carry the result to five decimal places | 15 | | | |
| 16 | Section 857(b)(5) tax. Multiply line 8 by line 15. Enter here and on Schedule J, line 2c | 16 | | | |

Part IV—Tax on Net Income From Prohibited Transactions (see instructions)

| | | | | |
|----------|---|----------|--|--|
| 1 | Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure property) | 1 | | |
| 2 | Deductions directly connected with the production of income shown on line 1 | 2 | | |
| 3 | Tax on net income from prohibited transactions. Subtract line 2 from line 1. Enter here and on Schedule J, line 2d | 3 | | |

Schedule A Deduction for Dividends Paid (see instructions)

| | | | | |
|----------|---|----------|--|--|
| 1 | Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860 | 1 | | |
| 2 | Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year | 2 | | |
| 3 | Dividends declared in October, November, or December deemed paid on December 31 under section 857(b)(9) | 3 | | |
| 4 | Consent dividends (attach Forms 972 and 973) | 4 | | |
| 5 | Deficiency dividends (section 860) (Attach Form 976) | 5 | | |
| 6 | Total dividends paid. Add lines 1 through 5 | 6 | | |
| 7 | Total deduction for dividends paid. If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 6 here and on line 21b of page 1 | 7 | | |

Schedule J Tax Computation (see instructions)

| | | | |
|---|---|-----------|-------------------------------------|
| 1 Check if the REIT is a member of a controlled group (attach Schedule O (Form 1120)) ▶ <input checked="" type="checkbox"/> | | | |
| Important: Members of a controlled group, see instructions. | | | |
| 2a Tax on REIT taxable income | <input checked="" type="checkbox"/> INCOME TAX ADJUSTMENT | 2a | |
| b Tax from Part II, line 6 | | 2b | |
| c Tax from Part III, line 16 | | 2c | |
| d Tax from Part IV, line 3 | | 2d | |
| e Tax imposed under section 857(b)(7)(A) (see instructions) | | 2e | |
| f Tax imposed under sections <input type="checkbox"/> 856(c)(7) and <input type="checkbox"/> 856(g)(5) | | 2f | |
| g Alternative minimum tax (attach Form 4626) | | 2g | |
| h Income tax. Add lines 2a through 2g | | 2h | <input checked="" type="checkbox"/> |
| 3a Foreign tax credit (attach Form 1118) | <input checked="" type="checkbox"/> FOREIGN TAX CREDIT ADJ | 3a | |
| b Credit from Form 8834, line 30 (attach Form 8834) | | 3b | |
| c General business credit (attach Form 3800) | | 3c | |
| d Other credits (attach statement—see instructions) | | 3d | |
| e Total credits. Add lines 3a through 3d | | 3e | <input checked="" type="checkbox"/> |
| 4 Subtract line 3e from line 2h | | 4 | <input checked="" type="checkbox"/> |
| 5 Personal holding company tax (attach Schedule PH (Form 1120)) | | 5 | <input checked="" type="checkbox"/> |
| 6 Other taxes. Check if from: <input checked="" type="checkbox"/> Form 4255 <input checked="" type="checkbox"/> Form 8611 <input checked="" type="checkbox"/> Other (attach statement) | | 6 | |
| 7 Total tax. Add lines 4 through 6. Enter here and on line 23, page 1 | <input checked="" type="checkbox"/> ADJUSTMENT TO TOTAL TAX | 7 | <input checked="" type="checkbox"/> |

Schedule K Other Information (see instructions)

| | | | | | |
|---|-----|----|--|-----|----|
| 1 Check method of accounting: | Yes | No | 5 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of: | Yes | No |
| a <input type="checkbox"/> Cash | | | (a) the total voting power of all classes of stock of the REIT entitled to vote, or (b) the total value of all classes of stock of the REIT? If "Yes," enter: <input checked="" type="checkbox"/> | | |
| b <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> | | | a Percentage owned ▶ <input checked="" type="checkbox"/> | | |
| c <input type="checkbox"/> Other (specify) ▶ | | | b Owner's country ▶ <input checked="" type="checkbox"/> | | |
| 2 At the end of the tax year, did the REIT own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) | | | c The REIT may have to file Form 5472. Enter number of Forms 5472 attached ▶ <input checked="" type="checkbox"/> | | |
| If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year. | | | 6 During this tax year, did the REIT pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the REIT's current and accumulated earnings and profits? (See sections 301 and 316.) <input checked="" type="checkbox"/> | | |
| 3 Is the REIT a subsidiary in a parent-subsidiary controlled group? | | | If "Yes," file Form 5452. | | |
| If "Yes," enter the name and EIN of the parent corporation ▶ | | | 7 Check this box if the REIT issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> | | |
| EIN | | | If so, the REIT may have to file Form 8281. | | |
| NAME | | | 8 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ <input checked="" type="checkbox"/> | | |
| 4 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the REIT's voting stock? (For rules of attribution, see section 856(h).) | | | 9 Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.) ▶ \$ <input checked="" type="checkbox"/> | | |
| If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in 3 above.) Enter percentage owned ▶ <input checked="" type="checkbox"/> | | | | | |

Form **1120-REIT** (2012)

RECAPTURE TAXES FROM:

INDIAN EMPLOYMENT CREDIT
F8865-INDQUALIFIED ELECTRIC VEHICLE CREDIT
NUM-F8865

| Schedule L Balance Sheets per Books | | Beginning of tax year | | End of tax year | |
|---|---|-----------------------|-----|-----------------|-----|
| Assets | | (a) | (b) | (c) | (d) |
| 1 | Cash | | | | |
| 2a | Trade notes and accounts receivable | | | | |
| b | Less allowance for bad debts | () | | () | |
| 3 | U.S. government obligations | | | | |
| 4 | Tax-exempt securities (see instructions) | | | | |
| 5 | Other current assets (attach statement) | | | | |
| 6 | Loans to shareholders | | | | |
| 7 | Mortgage and real estate loans | | | | |
| 8 | Other investments (attach statement) | | | | |
| 9a | Buildings and other depreciable assets | | | | |
| b | Less accumulated depreciation | () | | () | |
| 10 | Land (net of any amortization) | | | | |
| 11a | Intangible assets (amortizable only) | | | | |
| b | Less accumulated amortization | () | | () | |
| 12 | Other assets (attach statement) ASSET ADJUSTMENT | | | | |
| 13 | Total assets | | | | |
| Liabilities and Shareholder's Equity | | | | | |
| 14 | Accounts payable | | | | |
| 15 | Mortgages, notes, bonds payable in less than 1 year | | | | |
| 16 | Other current liabilities (attach statement) | | | | |
| 17 | Loans from shareholders | | | | |
| 18 | Mortgages, notes, bonds payable in 1 year or more | | | | |
| 19 | Other liabilities (attach statement) | | | | |
| 20 | Capital stock: a Preferred stock | | | | |
| | b Common stock | | | | |
| 21 | Additional paid-in capital | | | | |
| 22 | Retained earnings—Appropriated (attach statement) | | | | |
| 23 | Retained earnings—Unappropriated | | | | |
| 24 | Adjustments to shareholders' equity (see instructions—attach statement) | | | | |
| 25 | Less cost of treasury stock LIABILITY ADJUSTMENT | | | | |
| 26 | Total liabilities and shareholders' equity | | | | |

| Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions) | | | |
|---|---|--|--|
| 1 | Net income (loss) per books | | |
| 2a | Federal income tax \$ | | |
| b | Less: Section 856(c)(7) tax, 856(g)(5) tax, 857(b)(5) tax, section 857(b)(7) tax, and built-in gains tax \$ () | | |
| c | Balance | | |
| 3 | Excess of capital losses over capital gains | | |
| 4 | Income subject to tax not recorded on books this year (itemize): | | |
| 5 | Expenses recorded on books this year not deducted on this return (itemize): | | |
| a | Depreciation . . . \$ | | |
| b | Section 4981 tax . . . \$ | | |
| c | Travel and entertainment \$ | | |
| 6 | Add lines 1 through 5 | | |
| 7 | Income recorded on books this year not included on this return (itemize): | | |
| | Tax-exempt interest \$ | | |
| 8 | Deductions on this return not charged against book income this year (itemize): | | |
| a | Depreciation . . . \$ | | |
| b | Net operating loss deduction (line 21a, page 1) \$ | | |
| c | Deduction for dividends paid (line 21b, page 1) \$ | | |
| 9 | Net income from foreclosure property | | |
| 10 | Net income from prohibited transactions | | |
| 11 | Add lines 7 through 10 | | |
| 12 | REIT taxable income (line 22, page 1)— line 6 less line 11 | | |

| Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23) | | | |
|--|---|--|--|
| 1 | Balance at beginning of year | | |
| 2 | Net income (loss) per books | | |
| 3 | Other increases (itemize): | | |
| | | | |
| 4 | Add lines 1, 2, and 3 | | |
| 5 | Distributions: a Cash | | |
| | b Stock | | |
| | c Property | | |
| 6 | Other decreases (itemize): | | |
| 7 | Add lines 5 and 6 | | |
| 8 | Balance at end of year (line 4 less line 7) | | |

PRIOR YEAR EIN

MERGE EIN

Version B, Cycle 1

Form **1120-RIC****U.S. Income Tax Return for
Regulated Investment Companies**

OMB No. 1545-1010

Department of the Treasury
Internal Revenue ServiceFor calendar year 2012 or tax year beginning , 2012, and ending , 20
► Information about Form 1120-RIC and its instructions is at www.irs.gov/form1120ric.**2012**

| | | | | |
|---|-----------------------------|--|---|--|
| A Year of RIC status election | Please type or print | Name of fund | C Employer identification number | |
| | | Number, street, and room or suite no. (If a P.O. box, see instructions.) | | D Total assets (see instructions) |
| | | City or town, state, and ZIP code | | |
| B Date fund was established (see instructions) | | | \$ | |

E Check applicable boxes (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return**F** Check if the fund is a personal holding company (attach Sch. PH) or if the fund is not in compliance with Regs. sec. 1.852-6 for this tax year ►**Part I—Investment Company Taxable Income** (see instructions) **SOI INDUSTRY CODE** **PBA CODE**

| | | | | |
|--|---|-----------|--|--|
| Income | 1 Dividends | 1 | | |
| | 2 Interest | 2 | | |
| | 3 Net foreign currency gain or (loss) from section 988 transactions (attach statement) | 3 | | |
| | 4 Payments with respect to securities loans | 4 | | |
| | 5 Excess of net short-term capital gain over net long-term capital loss from Schedule D (Form 1120), line 16 (attach Schedule D (Form 1120)) | 5 | | |
| | 6 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) | 6 | | |
| | 7 Other income (see instructions—attach statement) | 7 | | |
| | 8 Total income. Add lines 1 through 7 INCOME ADJUSTMENT ► | 8 | | |
| Deductions (see instructions) | 9 Compensation of officers (see instructions—attach Form 1125-E) | 9 | | |
| | 10 Salaries and wages (less employment credits) | 10 | | |
| | 11 Rents | 11 | | |
| | 12 Taxes and licenses | 12 | | |
| | 13 Interest | 13 | | |
| | 14 Depreciation (attach Form 4562) | 14 | | |
| | 15 Advertising | 15 | | |
| | 16 Registration fees | 16 | | |
| | 17 Insurance | 17 | | |
| | 18 Accounting and legal services | 18 | | |
| | 19 Management and investment advisory fees | 19 | | |
| | 20 Transfer agency, shareholder servicing, and custodian fees and expenses | 20 | | |
| | 21 Reports to shareholders TOTAL AMORTIZATION DEDUCTION ADJUSTMENT | 21 | | |
| | 22 Other deductions (see instructions—attach statement) | 22 | | |
| | 23 Total deductions. Add lines 9 through 22 | 23 | | |
| | 24 Taxable income before deduction for dividends paid and deductions under sections 851(d)(2) and 851(i). Subtract line 23 from line 8 | 24 | | |
| | 25 Less: a Deduction for dividends paid (Schedule A, line 8a). 25a | | | |
| b Deductions for tax imposed under sections 851(d)(2) and 851(i) (Schedule J, line 2c) 25b | | | | |
| | 25c | | | |

Sign Here

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

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64140B

Form **1120-RIC** (2012)

Part I—Investment Company Taxable Income (see instructions) *continued*

| | | | | | |
|-------------------------|--|---|------------|---|---|
| Tax and Payments | 26 | Investment company taxable income. Subtract line 25c from line 24 | 26 | | |
| | 27 | Total tax (Schedule J, line 7) | 27 | | |
| | 28a | 2011 overpayment credited to 2012 | 28a | | |
| | b | 2012 estimated tax payments | 28b | | |
| | c | Less 2012 refund applied for on Form 4466 | 28c | (|) |
| | dBal | | 28d | | |
| | e | Tax deposited with Form 7004 | 28e | | |
| | f | Credit for tax paid on undistributed capital gains (attach Form 2439) | 28f | | |
| | g | Credit for federal tax paid on fuels (attach Form 4136) | 28g | | |
| | h | Refundable credits from Form 8827, line 8c | 28h | | |
| | 28i | | 28i | | |
| | 29 | Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> | 29 | | |
| 30 | Amount owed. If line 28i is smaller than the total of lines 27 and 29, enter amount owed | 30 | | | |
| 31 | Overpayment. If line 28i is larger than the total of lines 27 and 29, enter amount overpaid | 31 | | | |
| 32 | Enter amount from line 31: Credited to 2013 estimated tax ▶ Refunded ▶ | 32 | | | |

Part II—Tax on Undistributed Net Capital Gain Not Designated Under Section 852(b)(3)(D)

| | | | | |
|----------|---|----------|--|--|
| 1 | Net capital gain from Schedule D (Form 1120), line 17 (attach Schedule D (Form 1120)) | 1 | | |
| 2 | Capital gain dividends from Schedule A, line 8b | 2 | | |
| 3 | Amount subject to tax. Subtract line 2 from line 1 | 3 | | |
| 4 | Capital gains tax. Multiply line 3 by 35% (.35). Enter tax here and on line 2b, Schedule J | 4 | | |

Schedule A Deduction for Dividends Paid (Do not include exempt-interest dividends or capital gain dividends reported on Form 2438, line 9b; see instructions.)

| | (a) Ordinary dividends | (b) Capital gain dividends |
|----------|------------------------|----------------------------|
| 1 | 1 | |
| 2 | 2 | |
| 3 | 3 | |
| 4 | 4 | |
| 5 | 5 | |
| 6 | 6 | |
| 7 | 7 | |
| 8 | 8a | |
| a | 8b | |

Schedule B Information Required With Respect to Income From Tax-Exempt Obligations

| | | |
|----------|---|----------|
| 1 | Did the fund qualify under section 852(b)(5) to pay exempt-interest dividends for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," complete lines 2 through 5. | |
| 2 | Amount of interest excludible from gross income under section 103(a) | 2 |
| 3 | Amounts disallowed as deductions under sections 265 and 171(a)(2) | 3 |
| 4 | Net income from tax-exempt obligations. Subtract line 3 from line 2 | 4 |
| 5 | Amount of line 4 designated as exempt-interest dividends | 5 |

Schedule J Tax Computation (see instructions)

| | | |
|-----------|--|-----------|
| 1 | Check if the fund is a member of a controlled group (attach Schedule O (Form 1120)) <input type="checkbox"/> | |
| 2a | Tax on investment company taxable income INCOME TAX ADJUSTMENT 2a | |
| b | Tax on undistributed net capital gain (from Part II, line 4) | 2b |
| c | Tax imposed under sections <input type="checkbox"/> 851(d)(2) and <input type="checkbox"/> 851(i) | 2c |
| d | Alternative minimum tax (attach Form 4626) | 2d |
| e | Income tax. Add lines 2a through 2d | 2e |
| 3a | Foreign tax credit (attach Form 1118) FOREIGN TAX CREDIT ADJ 3a | |
| b | Credit from Form 8834, line 30 (attach Form 8834) | 3b |
| c | General business credit (attach Form 3800) | 3c |
| d | Other credits (attach statement—see instructions) | 3d |
| e | Total credits. Add lines 3a through 3d | 3e |
| 4 | Subtract line 3e from line 2e | 4 |
| 5 | Personal holding company tax (attach Schedule PH (Form 1120)) | 5 |
| 6 | Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Other (attach statement) | 6 |
| 7 | Total tax. Add lines 4 through 6. Enter here and on line 27 ADJUSTMENT TO TOTAL TAX 7 | |

RECAPTURE TAXES FROM LINE 6 "OTHER" : ☐ INDIAN EMPLOYMENT CREDIT
 RECAPTURE TAXES FROM LINE 6 "FORM 4255": ☐ LOW INCOME HOUSING CREDIT

QUALIFIED ELECTRIC VEHICLE CREDIT
 INVESTMENT CREDIT

Form **1120-RIC** (2012)

Schedule K Other Information (see instructions)

Yes No

- 1** Check method of accounting:
- a** ☐ Cash [REDACTED]
- b** ☐ Accrual
- c** ☐ Other (specify) ▶ _____
- 2** At the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)
If "Yes," attach a statement showing **(a)** name and identification number, **(b)** percentage owned, and **(c)** taxable income or (loss) before a net operating loss (NOL) and special deductions of such corporation for the tax year ending with or within your tax year.
- 3** Is the RIC a subsidiary in a parent-subsidiary controlled group?
If "Yes," enter the employer identification number and the name of the parent corporation ▶ _____
[REDACTED] EIN [REDACTED] NAME
- 4** At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the RIC's voting stock? (For rules of attribution, see section 267(c).) . . . [REDACTED]
If "Yes," attach a statement showing name and identification number. (Do not include any information already entered in **3** above.) Enter percentage owned ▶ _____ [REDACTED]
- 5** At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:
- a** The total voting power of all classes of stock of the fund entitled to vote **or**
- b** The total value of all classes of stock of the fund? . . . [REDACTED]
If "Yes," enter:
- (1) Percentage owned ▶ _____ [REDACTED]
- (2) Owner's country ▶ _____ [REDACTED]
- The fund may have to file Form 5472. Enter number of Forms 5472 attached ▶ _____ [REDACTED]
- 6** During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? (see sections 301 and 316) . . . [REDACTED]
If "Yes," file Form 5452.
- 7** Check this box if the fund issued publicly offered debt instruments with original issue discount ▶ ☐
If checked, the fund may have to file Form 8281.
- 8** Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ \$ [REDACTED]
- 9** If this return is being filed for a series fund (as defined in section 851(g)(2)), enter
- a** The name of the regulated investment company in which the fund is a series ▶ _____
- b** The date the regulated investment company was incorporated or organized ▶ _____
- 10** **Section 853 election.** Check this box if the fund meets the requirements of section 853(a) and section 901(k) **and** elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions for additional details and requirements ▶ ☒
- 11** **Section 853A election.** Check this box if the fund elects under section 853A to pass through credits from tax credit bonds to its shareholders (see instructions) ▶ ☐
- 12** **Regulations section 1.852-11 election.** Check this box if, for purposes of computing taxable income, the fund elects under Regulations section 1.852-11(f)(1) to defer all or part of its post-October capital loss or post-October currency loss for this tax year ▶ ☐
If the election is made, enter the amounts deferred:
- a** Post-October capital loss ▶ _____
- b** Post-October currency loss ▶ _____

Form **1120-RIC** (2012)[REDACTED] **F8865-IND**[REDACTED] **NUM-F8865**

BALANCE SHEET CODE

Form 1120-RIC (2012)

Page **4**

| Schedule L Balance Sheets per Books | | Beginning of tax year | | End of tax year | |
|---|---|-----------------------|-----|-----------------|-----|
| Assets | | (a) | (b) | (c) | (d) |
| 1 | Cash | | | | |
| 2a | Trade notes and accounts receivable | | | | |
| b | Less allowance for bad debts | () | | () | |
| 3 | U.S. government obligations | | | | |
| 4 | Tax-exempt securities (see instructions) | | | | |
| 5 | Other current assets (attach statement) | | | | |
| 6 | Loans to shareholders | | | | |
| 7 | Mortgage and real estate loans | | | | |
| 8 | Other investments (attach statement) | | | | |
| 9a | Buildings and other fixed depreciable assets | | | | |
| b | Less accumulated depreciation | () | | () | |
| 10 | Land (net of any amortization) | | | | |
| 11a | Intangible assets (amortizable only) | | | | |
| b | Less accumulated amortization | () | | () | |
| 12 | Other assets (attach statement) ASSET ADJUSTMENT | | | | |
| 13 | Total assets | | | | |
| Liabilities and Shareholder's Equity | | | | | |
| 14 | Accounts payable | | | | |
| 15 | Mortgages, notes, bonds payable in less than 1 year | | | | |
| 16 | Other current liabilities (attach statement) | | | | |
| 17 | Loans from shareholders | | | | |
| 18 | Mortgages, notes, bonds payable in 1 year or more | | | | |
| 19 | Other liabilities (attach statement) | | | | |
| 20 | Capital stock | | | | |
| 21 | Additional paid-in capital | | | | |
| 22 | Retained earnings - Appropriated (attach statement) | | | | |
| 23 | Retained earnings - Unappropriated | | | | |
| 24 | Adjustments to shareholders' equity (attach statement) | | | | |
| 25 | Less cost of treasury stock LIABILITY ADJUSTMENT | | | | |
| 26 | Total liabilities and shareholders' equity | | | | |

Note: The fund is not required to complete Schedules M-1 and M-2 if the total assets on Schedule L, line 13, column (d), are less than \$25,000.

| Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions) | |
|---|---|
| 1 | Net income (loss) per books |
| 2 | Federal income tax (less built-in gains tax) |
| 3 | Excess of capital losses over capital gain |
| 4 | Income subject to tax not recorded on books this year (itemize): |
| 5 | Expenses recorded on books this year not deducted on this return (itemize): |
| a | Depreciation \$ |
| b | Expenses allocable to tax-exempt interest income \$ |
| c | Section 4982 tax . . . \$ |
| d | Travel and entertainment \$ |
| 6 | Add lines 1 through 5 |
| 7 | Income recorded on books this year not included on this return (itemize): |
| | Tax-exempt interest \$ |
| 8 | Deductions on this return not charged against book income this year (itemize): |
| a | Depreciation \$ |
| b | Deduction for dividends paid (line 25a, Part I) \$ |
| 9 | Net capital gain from Form 2438, line 9a |
| 10 | If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 17. Otherwise, enter -0- |
| 11 | Add line 7 through 10 |
| 12 | Investment company taxable income (line 26, Part I)-line 6 less line 11 |

| Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23) | |
|--|---|
| 1 | Balance at beginning of year |
| 2 | Net income (loss) per books |
| 3 | Other increases (itemize): |
| 4 | Add lines 1, 2, and 3 |
| 5 | Distributions: |
| | a Cash |
| | b Stock |
| | c Property |
| 6 | Other decreases (itemize): |
| 7 | Add lines 5 and 6 |
| 8 | Balance at end of year (line 4 less line 7) |

Form **1120-RIC** (2012)

Form **1120S** U.S. Income Tax Return for an S Corporation
Department of the Treasury Internal Revenue Service
OMB No. 1545-0130
2012
MERGE EIN PRIOR YEAR EIN
Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

For calendar year 2012 or tax year beginning , 2012, ending , 20
A S election effective date
B Business activity code number (see instructions)
C Check if Sch. M-3 attached
TYPE OR PRINT
Name
Number, street, and room or suite no. If a P.O. box, see instructions.
City or town, state, and ZIP code
D Employer identification number
E Date incorporated
F Total assets (see instructions)
G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed
H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination or revocation
I Enter the number of shareholders who were shareholders during any part of the tax year

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

Income
1a Gross receipts or sales
1b Returns and allowances
1c Balance. Subtract line 1b from line 1a
2 Cost of goods sold (attach Form 1125-A)
3 Gross profit. Subtract line 2 from line 1c
4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)
5 Other income (loss) (see instructions—attach statement) INCOME ADJUSTMENT
6 Total income (loss). Add lines 3 through 5 STORED GENERATED TOTAL RECEIPTS
Deductions (see instructions for limitations)
7 Compensation of officers
8 Salaries and wages (less employment credits)
9 Repairs and maintenance
10 Bad debts
11 Rents
12 Taxes and licenses
13 Interest
14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)
15 Depletion (Do not deduct oil and gas depletion.)
16 Advertising ESOP DIVIDENDS
17 Pension, profit-sharing, etc., plans
18 Employee benefit programs
19 Other deductions (attach statement) TOTAL AMORTIZATION DEDUCTION ADJUSTMENT
20 Total deductions. Add lines 7 through 19
21 Ordinary business income (loss). Subtract line 20 from line 6
Tax and Payments
22a Excess net passive income or LIFO recapture tax (see instructions)
22b Tax from Schedule D (Form 1120S) INCOME TAX ADJUSTMENT
22c Add lines 22a and 22b (see instructions for additional taxes)
23a 2012 estimated tax payments and 2011 overpayment credited to 2012
23b Tax deposited with Form 7004
23c Credit for federal tax paid on fuels (attach Form 4136)
23d Add lines 23a through 23c ADJ TO TAX DUE
24 Estimated tax penalty (see instructions). Check if Form 2220 is attached
25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed
26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid OVERPAYMENT
27 Enter amount from line 26 Credited to 2013 estimated tax Refunded

Sign Here
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Signature of officer Date Title
May the IRS discuss this return with the preparer shown below (see instructions)? Yes No
Paid Preparer Use Only
Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN
Firm's name Firm's EIN
Firm's address Phone no.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11510H Form 1120S (2012)

Schedule B Other Information (see instructions)

| 1 | Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ | Yes | No | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------|---|--------------------------------|--|--|--------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 2 | See the instructions and enter the: a Business activity ▶ b Product or service ▶ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | At the end of the tax year, did the corporation: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:25%;">(i) Name of Corporation</th> <th style="width:25%;">(ii) Employer Identification Number (if any)</th> <th style="width:25%;">(iii) Country of Incorporation</th> <th style="width:25%;">(iv) Percentage of Stock Owned</th> <th style="width:20%;">(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made</th> </tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> | (i) Name of Corporation | (ii) Employer Identification Number (if any) | (iii) Country of Incorporation | (iv) Percentage of Stock Owned | (v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made | | | | | | | | | | | | | | | | | | | | | | |
| (i) Name of Corporation | (ii) Employer Identification Number (if any) | (iii) Country of Incorporation | (iv) Percentage of Stock Owned | (v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:25%;">(i) Name of Entity</th> <th style="width:25%;">(ii) Employer Identification Number (if any)</th> <th style="width:25%;">(iii) Type of Entity</th> <th style="width:25%;">(iv) Country of Organization</th> <th style="width:20%;">(v) Maximum Percentage Owned in Profit, Loss, or Capital</th> </tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> | (i) Name of Entity | (ii) Employer Identification Number (if any) | (iii) Type of Entity | (iv) Country of Organization | (v) Maximum Percentage Owned in Profit, Loss, or Capital | | | | | | | | | | | | | | | | | | | | | | |
| (i) Name of Entity | (ii) Employer Identification Number (if any) | (iii) Type of Entity | (iv) Country of Organization | (v) Maximum Percentage Owned in Profit, Loss, or Capital | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 a | At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock ▶ (ii) Total shares of non-restricted stock ▶ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| b | At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year ▶ (ii) Total shares of stock outstanding if all instruments were executed ▶ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction? | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments. | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | Does the corporation satisfy both of the following conditions? | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| a | The corporation's total receipts (see instructions) for the tax year were less than \$250,000 | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| b | The corporation's total assets at the end of the tax year were less than \$250,000 If "Yes," the corporation is not required to complete Schedules L and M-1. | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$ | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 a | Did the corporation make any payments in 2012 that would require it to file Form(s) 1099? | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | |
| b | If "Yes," did the corporation file or will it file required Forms 1099? | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | |

| Schedule K Shareholders' Pro Rata Share Items | | Total amount | | |
|--|--|--|---------------|--|
| Income (Loss) | 1 Ordinary business income (loss) (page 1, line 21) | 1 | | |
| | 2 Net rental real estate income (loss) (attach Form 8825) | 2 | | |
| | 3a Other gross rental income (loss) 3a | | | |
| | b Expenses from other rental activities (attach statement) 3b | | | |
| | c Other net rental income (loss). Subtract line 3b from line 3a | 3c | | |
| | 4 Interest income | 4 | | |
| | 5 Dividends: a Ordinary dividends 5a | | | |
| | b Qualified dividends 5b | | | |
| | 6 Royalties | 6 | | |
| | 7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S)) | 7 | | |
| Income (Loss) | 8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S)) | 8a | | |
| | b Collectibles (28%) gain (loss) 8b | | | |
| | c Unrecaptured section 1250 gain (attach statement) 8c | | | |
| | 9 Net section 1231 gain (loss) (attach Form 4797) | 9 | | |
| | 10 Other income (loss) (see instructions) . . . Type ▶ | 10 | | |
| | Deductions | 11 Section 179 deduction (attach Form 4562) | 11 | |
| | | 12a Charitable contributions | 12a | |
| | | b Investment interest expense | 12b | |
| | | c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶ | 12c(2) | |
| | Credits | d Other deductions (see instructions) . . . Type ▶ | 12d | |
| 13a Low-income housing credit (section 42(j)(5)) | | 13a | | |
| b Low-income housing credit (other) | | 13b | | |
| c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468) | | 13c | | |
| d Other rental real estate credits (see instructions) Type ▶ | | 13d | | |
| e Other rental credits (see instructions) . . . Type ▶ | | 13e | | |
| f Alcohol and cellulosic biofuel fuels credit (attach Form 6478) | | 13f | | |
| Foreign Transactions | g Other credits (see instructions) . . . Type ▶ | 13g | | |
| | 14a Name of country or U.S. possession ▶ | | | |
| | b Gross income from all sources | 14b | | |
| | c Gross income sourced at shareholder level | 14c | | |
| | Foreign gross income sourced at corporate level | | | |
| | d Passive category | 14d | | |
| | e General category | 14e | | |
| | f Other (attach statement) | 14f | | |
| | Deductions allocated and apportioned at shareholder level | | | |
| | g Interest expense | 14g | | |
| | h Other | 14h | | |
| | Deductions allocated and apportioned at corporate level to foreign source income | | | |
| | i Passive category | 14i | | |
| | j General category | 14j | | |
| Alternative Minimum Tax (AMT) Items | k Other (attach statement) | 14k | | |
| | Other information | | | |
| | l Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued | 14l | | |
| | m Reduction in taxes available for credit (attach statement) | 14m | | |
| | n Other foreign tax information (attach statement) | | | |
| | 15a Post-1986 depreciation adjustment | 15a | | |
| | b Adjusted gain or loss | 15b | | |
| Items Affecting Shareholder Basis | c Depletion (other than oil and gas) | 15c | | |
| | d Oil, gas, and geothermal properties—gross income | 15d | | |
| | e Oil, gas, and geothermal properties—deductions | 15e | | |
| | f Other AMT items (attach statement) | 15f | | |
| | 16a Tax-exempt interest income | 16a | | |
| Items Affecting Shareholder Basis | b Other tax-exempt income | 16b | | |
| | c Nondeductible expenses | 16c | | |
| | d Distributions (attach statement if required) (see instructions) | 16d | | |
| | e Repayment of loans from shareholders | 16e | | |

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

| Schedule L Balance Sheets per Books | | Beginning of tax year | | End of tax year | |
|---|-----|-----------------------|-----|-----------------|-----|
| | | (a) | (b) | (c) | (d) |
| Assets | | | | | |
| 1 Cash | | | | | |
| 2a Trade notes and accounts receivable | | | | | |
| b Less allowance for bad debts | () | | | () | |
| 3 Inventories | | | | | |
| 4 U.S. government obligations | | | | | |
| 5 Tax-exempt securities (see instructions) | | | | | |
| 6 Other current assets (attach statement) | | | | | |
| 7 Loans to shareholders | | | | | |
| 8 Mortgage and real estate loans | | | | | |
| 9 Other investments (attach statement) | | | | | |
| 10a Buildings and other depreciable assets | | | | | |
| b Less accumulated depreciation | () | | | () | |
| 11a Depletable assets | | | | | |
| b Less accumulated depletion | () | | | () | |
| 12 Land (net of any amortization) | | | | | |
| 13a Intangible assets (amortizable only) | | | | | |
| b Less accumulated amortization | () | | | () | |
| 14 Other assets (attach statement) | | | | | |
| 15 Total assets ASSET ADJUSTMENT END OF YEAR | | | | | |
| Liabilities and Shareholders' Equity | | | | | |
| 16 Accounts payable | | | | | |
| 17 Mortgages, notes, bonds payable in less than 1 year | | | | | |
| 18 Other current liabilities (attach statement) | | | | | |
| 19 Loans from shareholders | | | | | |
| 20 Mortgages, notes, bonds payable in 1 year or more | | | | | |
| 21 Other liabilities (attach statement) | | | | | |
| 22 Capital stock | | | | | |
| 23 Additional paid-in capital | | | | | |
| 24 Retained earnings | | | | | |
| 25 Adjustments to shareholders' equity (attach statement) | | | | | |
| 26 Less cost of treasury stock LIABILITY ADJUSTMENT END OF YEAR | () | | | () | |
| 27 Total liabilities and shareholders' equity | | | | | |

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**Note.** Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions

| | | | | | |
|----------|--|--|----------|---|--|
| 1 | Net income (loss) per books | | 5 | Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize): | |
| 2 | Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) | | a | Tax-exempt interest \$ | |
| 3 | Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize): | | 6 | Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize): | |
| a | Depreciation \$ | | a | Depreciation \$ | |
| b | Travel and entertainment \$ | | 7 | Add lines 5 and 6 | |
| 4 | Add lines 1 through 3 | | 8 | Income (loss) (Schedule K, line 18). Line 4 less line 7 | |

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

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

Form **1120S** (2012)

**SCHEDULE D
(Form 1120S)**Department of the Treasury
Internal Revenue Service

Name

Capital Gains and Losses and Built-in Gains

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

OMB No. 1545-0130

2012

Employer identification number

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

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.

(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)**(e)** Cost or other basis from Form(s) 8949, Part I, line 2, column (e)**(g)** Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)**(h) Gain or (loss).** Subtract column (e) from column (d) and combine the result with column (g)

| | | | | | |
|----------|---|--|--|----------|-----|
| 1 | Short-term totals from all Forms 8949 with box A checked in Part I | | | | |
| 2 | Short-term totals from all Forms 8949 with box B checked in Part I | | | | |
| 3 | Short-term totals from all Forms 8949 with box C checked in Part I | | | | |
| 4 | Short-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 4 | |
| 5 | Short-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 5 | |
| 6 | Tax on short-term capital gain included on line 23 below | | | 6 | () |
| 7 | Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). Enter here and on Form 1120S, Schedule K, line 7 or 10 | | | 7 | |

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

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.

(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)**(e)** Cost or other basis from Form(s) 8949, Part II, line 4, column (e)**(g)** Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)**(h) Gain or (loss).** Subtract column (e) from column (d) and combine the result with column (g)

| | | | | | |
|-----------|--|--|--|-----------|-----|
| 8 | Long-term totals from all Forms 8949 with box A checked in Part II | | | | |
| 9 | Long-term totals from all Forms 8949 with box B checked in Part II | | | | |
| 10 | Long-term totals from all Forms 8949 with box C checked in Part II | | | | |
| 11 | Long-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 11 | |
| 12 | Long-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 12 | |
| 13 | Capital gain distributions (see instructions) | | | 13 | |
| 14 | Tax on long-term capital gain included on line 23 below | | | 14 | () |
| 15 | Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Enter here and on Form 1120S, Schedule K, line 8a or 10 | | | 15 | |

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

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

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

Cat. No. 11516V

Schedule D (Form 1120S) 2012

Schedule K-1
(Form 1120S)

 Department of the Treasury
 Internal Revenue Service

2011

Final K-1

Amended K-1

OMB No. 1545-0130

 For calendar year 2011, or tax
 year beginning _____, 2011
 ending _____, 2011

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

► See back of form and separate instructions.

| Part I Information About the Corporation | | Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items | |
|--|-----|---|---|
| A Corporation's employer identification number | | 1 Ordinary business income (loss) | 13 Credits |
| B Corporation's name, address, city, state, and ZIP code | | 2 Net rental real estate income (loss) | See "For IRS Use ONLY" section for more detail. |
| | | 3 Other net rental income (loss) | |
| | | 4 Interest income | |
| C IRS Center where corporation filed return | | 5a Ordinary dividends | |
| D Shareholder's identifying number | | 5b Qualified dividends | 14 Foreign transactions |
| | | 6 Royalties | B N |
| | | 7 Net short-term capital gain (loss) | C O |
| | | 8a Net long-term capital gain (loss) | D P |
| E Shareholder's name, address, city, state, and ZIP code | | 8b Collectibles (28%) gain (loss) | E Q |
| | | 8c Unrecaptured section 1250 gain | F |
| | | 9 Net section 1231 gain (loss) | G |
| F Shareholder's percentage of stock ownership for tax year _____ % | | 10 Other income (loss) | H |
| | | A | I |
| | | B | J |
| | | C | K |
| | | D | L |
| For IRS Use Only A B C D E F G H I J K L M N O P | | 11 Section 179 deduction | 15 Alternative minimum tax (AMT) items |
| | | 12 Other deductions | A |
| | | A P | B |
| | | B Q | C |
| | | C R | D |
| | | D S | E |
| | | E | F |
| | | 16 Items affecting shareholder basis | A |
| | | B | B |
| | | C | C |
| | | D | D |
| | | E | E |
| | | 17 Other information | A H O |
| | | B I P | B J Q |
| | | C K R | C L S |
| | | D L T | D M U |
| | | E N | E O |
| | F P | F Q | |
| | G R | G S | |
| | H T | H U | |
| | I U | I | |
| | J | J | |
| | K | K | |
| | L | L | |
| | M | M | |
| | N | N | |
| | O | O | |

* See attached statement for additional information.

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

- 1. Ordinary business income (loss).** Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:

| | <i>Report on</i> |
|-------------------|------------------------------------|
| Passive loss | See the Shareholder's Instructions |
| Passive income | Schedule E, line 28, column (g) |
| Nonpassive loss | Schedule E, line 28, column (h) |
| Nonpassive income | Schedule E, line 28, column (j) |

- 2. Net rental real estate income (loss)** See the Shareholder's Instructions

- 3. Other net rental income (loss)**

| | |
|------------|------------------------------------|
| Net income | Schedule E, line 28, column (g) |
| Net loss | See the Shareholder's Instructions |

- 4. Interest income** Form 1040, line 8a

- 5a. Ordinary dividends** Form 1040, line 9a

- 5b. Qualified dividends** Form 1040, line 9b

- 6. Royalties** Schedule E, line 3b

- 7. Net short-term capital gain (loss)** Schedule D, line 5

- 8a. Net long-term capital gain (loss)** Schedule D, line 12

- 8b. Collectibles (28%) gain (loss)** 28% Rate Gain Worksheet, line 4 (Schedule D instructions)

- 8c. Unrecaptured section 1250 gain** See the Shareholder's Instructions

- 9. Net section 1231 gain (loss)** See the Shareholder's Instructions

- 10. Other income (loss)**

| <i>Code</i> | | |
|-------------|------------------------------------|------------------------------------|
| A | Other portfolio income (loss) | See the Shareholder's Instructions |
| B | Involuntary conversions | See the Shareholder's Instructions |
| C | Sec. 1256 contracts & straddles | Form 6781, line 1 |
| D | Mining exploration costs recapture | See Pub. 535 |
| E | Other income (loss) | See the Shareholder's Instructions |

- 11. Section 179 deduction** See the Shareholder's Instructions

- 12. Other deductions**

| | | |
|----------|--|--------------------------------------|
| A | Cash contributions (50%) | } See the Shareholder's Instructions |
| B | Cash contributions (30%) | |
| C | Noncash contributions (50%) | |
| D | Noncash contributions (30%) | |
| E | Capital gain property to a 50% organization (30%) | |
| F | Capital gain property (20%) | } See the Shareholder's Instructions |
| G | Contributions (100%) | |
| H | Investment interest expense | Form 4952, line 1 |
| I | Deductions—royalty income | Schedule E, line 19 |
| J | Section 59(e)(2) expenditures | See the Shareholder's Instructions |
| K | Deductions—portfolio (2% floor) | Schedule A, line 23 |
| L | Deductions—portfolio (other) | Schedule A, line 28 |
| M | Preproductive period expenses | See the Shareholder's Instructions |
| N | Commercial revitalization deduction from rental real estate activities | See Form 8582 instructions |
| O | Reforestation expense deduction | See the Shareholder's Instructions |
| P | Domestic production activities information | See Form 8903 instructions |
| Q | Qualified production activities income | Form 8903, line 7b |
| R | Employer's Form W-2 wages | Form 8903, line 17 |
| S | Other deductions | See the Shareholder's Instructions |

- 13. Credits**

| | | |
|----------|---|--------------------------------------|
| A | Low-income housing credit (section 42(j)(5)) from pre-2008 buildings | } See the Shareholder's Instructions |
| B | Low-income housing credit (other) from pre-2008 buildings | |
| C | Low-income housing credit (section 42(j)(5)) from post-2007 buildings | |
| D | Low-income housing credit (other) from post-2007 buildings | |
| E | Qualified rehabilitation expenditures (rental real estate) | |
| F | Other rental real estate credits | } See the Shareholder's Instructions |
| G | Other rental credits | |
| H | Undistributed capital gains credit | Form 1040, line 71, box a |
| I | Alcohol and cellulosic biofuel fuels credit | } See the Shareholder's Instructions |
| J | Work opportunity credit | |
| K | Disabled access credit | |
| L | Empowerment zone and renewal community employment credit | |

| <i>Code</i> | | <i>Report on</i> |
|-------------|--|------------------------------------|
| M | Credit for increasing research activities | See the Shareholder's Instructions |
| N | Credit for employer social security and Medicare taxes | See the Shareholder's Instructions |
| O | Backup withholding | Form 1040, line 62 |
| P | Other credits | See the Shareholder's Instructions |

- 14. Foreign transactions**

| | | |
|----------|---|---------------------|
| A | Name of country or U.S. possession | } Form 1116, Part I |
| B | Gross income from all sources | |
| C | Gross income sourced at shareholder level | |

Foreign gross income sourced at corporate level

| | | |
|----------|------------------|---------------------|
| D | Passive category | } Form 1116, Part I |
| E | General category | |
| F | Other | |

Deductions allocated and apportioned at shareholder level

| | | |
|----------|------------------|-------------------|
| G | Interest expense | Form 1116, Part I |
| H | Other | Form 1116, Part I |

Deductions allocated and apportioned at corporate level to foreign source income

| | | |
|----------|------------------|---------------------|
| I | Passive category | } Form 1116, Part I |
| J | General category | |
| K | Other | |

Other information

| | | |
|----------|---|------------------------------------|
| L | Total foreign taxes paid | Form 1116, Part II |
| M | Total foreign taxes accrued | Form 1116, Part II |
| N | Reduction in taxes available for credit | Form 1116, line 12 |
| O | Foreign trading gross receipts | Form 8873 |
| P | Extraterritorial income exclusion | Form 8873 |
| Q | Other foreign transactions | See the Shareholder's Instructions |

- 15. Alternative minimum tax (AMT) items**

| | | |
|----------|-------------------------------------|---|
| A | Post-1986 depreciation adjustment | } See the Shareholder's Instructions and the Instructions for Form 6251 |
| B | Adjusted gain or loss | |
| C | Depletion (other than oil & gas) | |
| D | Oil, gas, & geothermal—gross income | |
| E | Oil, gas, & geothermal—deductions | |
| F | Other AMT items | |

- 16. Items affecting shareholder basis**

| | | |
|----------|--------------------------------------|--------------------------------------|
| A | Tax-exempt interest income | Form 1040, line 8b |
| B | Other tax-exempt income | } See the Shareholder's Instructions |
| C | Nondeductible expenses | |
| D | Distributions | |
| E | Repayment of loans from shareholders | |

- 17. Other information**

| | | |
|----------|---|--------------------------------------|
| A | Investment income | Form 4952, line 4a |
| B | Investment expenses | Form 4952, line 5 |
| C | Qualified rehabilitation expenditures (other than rental real estate) | See the Shareholder's Instructions |
| D | Basis of energy property | See the Shareholder's Instructions |
| E | Recapture of low-income housing credit (section 42(j)(5)) | Form 8611, line 8 |
| F | Recapture of low-income housing credit (other) | Form 8611, line 8 |
| G | Recapture of investment credit | See Form 4255 |
| H | Recapture of other credits | See the Shareholder's Instructions |
| I | Look-back interest—completed long-term contracts | See Form 8697 |
| J | Look-back interest—income forecast method | See Form 8866 |
| K | Dispositions of property with section 179 deductions | } See the Shareholder's Instructions |
| L | Recapture of section 179 deduction | |
| M | Section 453(l)(3) information | |
| N | Section 453A(c) information | |
| O | Section 1260(b) information | |
| P | Interest allocable to production expenditures | |
| Q | CCF nonqualified withdrawals | |
| R | Depletion information—oil and gas | |
| S | Amortization of reforestation costs | |
| T | Section 108(i) information | |
| U | Other information | |

SCHEDULE M-3
(Form 1120S)

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 1120S.

OMB No. 1545-0130

2012

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

Name of corporation

Employer identification number

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

1 a Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? (See instructions if multiple non-tax-basis income statements are prepared.)

- ☐ **Yes.** Skip line 1b and complete lines 2 through 11 with respect to that income statement.
☐ **No.** Go to line 1b.

b Did the corporation prepare a non-tax-basis income statement for that period?

- ☐ **Yes.** Complete lines 2 through 11 with respect to that income statement.
☐ **No.** Skip lines 2 through 3b and enter the corporation's net income (loss) per its books and records on line 4a.

2 Enter the income statement period: Beginning / / Ending / /

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

- ☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**

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

- ☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**

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

4a ()

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

- (1) ☐ GAAP (2) ☐ IFRS
(3) ☐ Tax-basis (4) ☐ Other (specify) /

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

5a ()

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

5b ()

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

6a ()

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

6b ()

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

7a ()

b Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach statement)

7b ()

c Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach statement)

7c ()

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

8 ()

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

9 ()

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

10 ()

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

11 ()

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

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

| | Total Assets | Total Liabilities |
|-------------------------------------|--------------|-------------------|
| a Included on Part I, line 4 | | |
| b Removed on Part I, line 5 | | |
| c Removed on Part I, line 6 | | |
| d Included on Part I, line 7 | | |

Name of corporation

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return (see instructions)

| Income (Loss) Items | (a) Income (Loss) per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Income (Loss) per Tax Return |
|--|--|--------------------------------|--------------------------------|--|
| 1 Income (loss) from equity method foreign corporations (attach statement) | | | | |
| 2 Gross foreign dividends not previously taxed | | | | |
| 3 Subpart F, QEF, and similar income inclusions (attach statement) | | | | |
| 4 Gross foreign distributions previously taxed (attach statement) | | | | |
| 5 Income (loss) from equity method U.S. corporations (attach statement) | | | | |
| 6 U.S. dividends not eliminated in tax consolidation | | | | |
| 7 Income (loss) from U.S. partnerships (attach statement) | | | | |
| 8 Income (loss) from foreign partnerships (attach statement) | | | | |
| 9 Income (loss) from other pass-through entities (attach statement) | | | | |
| 10 Items relating to reportable transactions (attach statement) | | | | |
| 11 Interest income (attach Form 8916-A) | | | | |
| 12 Total accrual to cash adjustment | | | | |
| 13 Hedging transactions | | | | |
| 14 Mark-to-market income (loss) | | | | |
| 15 Cost of goods sold (attach Form 8916-A) | () | | | () |
| 16 Sale versus lease (for sellers and/or lessors) | | | | |
| 17 Section 481(a) adjustments | | | | |
| 18 Unearned/deferred revenue | | | | |
| 19 Income recognition from long-term contracts | | | | |
| 20 Original issue discount and other imputed interest | | | | |
| 21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities | | | | |
| b Gross capital gains from Schedule D, excluding amounts from pass-through entities | | | | |
| c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses | | | | |
| d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses | | | | |
| e Abandonment losses | | | | |
| f Worthless stock losses (attach statement) | | | | |
| g Other gain/loss on disposition of assets other than inventory | | | | |
| 22 Other income (loss) items with differences (attach statement) | | | | |
| 23 Total income (loss) items. Combine lines 1 through 22 | | | | |
| 24 Total expense/deduction items (from Part III, line 32) | | | | |
| 25 Other items with no differences | | | | |
| 26 Reconciliation totals. Combine lines 23 through 25 | | | | |

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

Schedule M-3 (Form 1120S) 2012

M-3 BOOK ADJUSTMENT

M-3 TEMPORARY ADJUSTMENT

M-3 PERMANENT ADJUSTMENT

M-3 RETURN ADJUSTMENT

Name of corporation

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items (see instructions)

| Expense/Deduction Items | (a) Expense per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Deduction per Tax Return |
|---|--|--------------------------------|--------------------------------|------------------------------------|
| 1 U.S. current income tax expense | | | | |
| 2 U.S. deferred income tax expense | | | | |
| 3 State and local current income tax expense | | | | |
| 4 State and local deferred income tax expense | | | | |
| 5 Foreign current income tax expense (other than foreign withholding taxes) | | | | |
| 6 Foreign deferred income tax expense | | | | |
| 7 Equity-based compensation | | | | |
| 8 Meals and entertainment | | | | |
| 9 Fines and penalties | | | | |
| 10 Judgments, damages, awards, and similar costs | | | | |
| 11 Pension and profit-sharing | | | | |
| 12 Other post-retirement benefits | | | | |
| 13 Deferred compensation | | | | |
| 14 Charitable contribution of cash and tangible property | | | | |
| 15 Charitable contribution of intangible property | | | | |
| 16 Current year acquisition or reorganization investment banking fees | | | | |
| 17 Current year acquisition or reorganization legal and accounting fees | | | | |
| 18 Current year acquisition/reorganization other costs | | | | |
| 19 Amortization/impairment of goodwill | | | | |
| 20 Amortization of acquisition, reorganization, and start-up costs | | | | |
| 21 Other amortization or impairment write-offs | | | | |
| 22 Section 198 environmental remediation costs | | | | |
| 23a Depletion—Oil & Gas | | | | |
| b Depletion—Other than Oil & Gas | | | | |
| 24 Depreciation | | | | |
| 25 Bad debt expense | | | | |
| 26 Interest expense (attach Form 8916-A) | | | | |
| 27 Corporate owned life insurance premiums | | | | |
| 28 Purchase versus lease (for purchasers and/or lessees) | | | | |
| 29 Research and development costs | | | | |
| 30 Section 118 exclusion (attach statement) | | | | |
| 31 Other expense/deduction items with differences (attach statement) | | | | |
| 32 Total expense/deduction items. Combine lines 1 through 31. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive | | | | |

Schedule M-3 (Form 1120S) 2012

Form
1118

(Rev. December 2009)
Department of the Treasury
Internal Revenue Service
Name of corporation

Foreign Tax Credit—Corporations

▶ See separate instructions.

▶ Attach to the corporation's tax return.

OMB No. 1545-0122

| | | | | | |
|----------------------|-------------------------------|------|--------------|------|--------------------------------|
| For calendar year 20 | , or other tax year beginning | , 20 | , and ending | , 20 | Employer identification number |
|----------------------|-------------------------------|------|--------------|------|--------------------------------|

Use a **separate** Form 1118 for each applicable category of income listed below. See **Categories of Income** in the instructions. Also, see **Specific Instructions**. Check only one box on each form.

- ☐ **Passive Category Income** ☐ Section 901(j) Income: Name of Sanctioned Country ▶ _____
- ☐ **General Category Income** ☐ Income Re-sourced by Treaty: Name of Country ▶ _____

Schedule A Income or (Loss) Before Adjustments (Report all amounts in U.S. dollars. See Specific Instructions.)

| 1. Foreign Country or U.S. Possession (Enter two-letter code; see instructions. Use a separate line for each.) * | Gross Income or (Loss) From Sources Outside the United States (INCLUDE Foreign Branch Gross Income here and on Schedule F) | | | | | | | 8. Total (add columns 2(a) through 7) | |
|--|--|------------------------|----------------------|------------------------|-------------|---|--|---------------------------------------|----------------------------|
| | 2. Deemed Dividends (see instructions) | | 3. Other Dividends | | 4. Interest | 5. Gross Rents, Royalties, and License Fees | 6. Gross Income From Performance of Services | | 7. Other (attach schedule) |
| | (a) Exclude gross-up | (b) Gross-up (sec. 78) | (a) Exclude gross-up | (b) Gross-up (sec. 78) | | | | | |
| A | | | | | | | | | |
| B | | | | | | | | | |
| C | | | | | | | | | |
| D | | | | | | | | | |
| E | | | | | | | | | |
| F | | | | | | | | | |
| Totals (add lines A through F) | | | | | | | | | |

* For section 863(b) income, NOLs, income from RICs, and high-taxed income, use a single line (see instructions).

| Deductions (INCLUDE Foreign Branch Deductions here and on Schedule F) | | | | | | | 13. Total Income or (Loss) Before Adjustments (subtract column 12 from column 8) | |
|---|--------------------|---|---|---|---|----------------------------------|--|--|
| 9. Definitely Allocable Deductions | | | | | 10. Apportioned Share of Deductions Not Definitely Allocable (enter amount from applicable line of Schedule H, Part II, column (d)) | 11. Net Operating Loss Deduction | | 12. Total Deductions (add columns 9(e) through 11) |
| Rental, Royalty, and Licensing Expenses | | (c) Expenses Related to Gross Income From Performance of Services | (d) Other Definitely Allocable Deductions | (e) Total Definitely Allocable Deductions (add columns 9(a) through 9(d)) | | | | |
| (a) Depreciation, Depletion, and Amortization | (b) Other Expenses | | | | | | | |
| A | | | | | | | | |
| B | | | | | | | | |
| C | | | | | | | | |
| D | | | | | | | | |
| E | | | | | | | | |
| F | | | | | | | | |
| Totals | | | | | | | | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10900F

Form **1118** (Rev. 12-2009)

Schedule B Foreign Tax Credit (Report all foreign tax amounts in U.S. dollars.)

Part I—Foreign Taxes Paid, Accrued, and Deemed Paid (see instructions)

| | 1. Credit is Claimed for Taxes: <input type="checkbox"/> Paid <input type="checkbox"/> Accrued | 2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used) | | | | | | 3. Tax Deemed Paid (from Schedule C—Part I, column 10, Part II, column 8(b), and Part III, column 8) | | |
|--------------------------------|---|--|---------------|--------------|---|---------------------------|---------------------------|--|-----------|---|
| | | Tax Withheld at Source on: | | | Other Foreign Taxes Paid or Accrued on: | | | | | |
| | Date Paid | Date Accrued | (a) Dividends | (b) Interest | (c) Rents, Royalties, and License Fees | (d) Section 863(b) Income | (e) Foreign Branch Income | (f) Services Income | (g) Other | (h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g)) |
| A | | | | | | | | | | |
| B | | | | | | | | | | |
| C | | | | | | | | | | |
| D | | | | | | | | | | |
| E | | | | | | | | | | |
| F | | | | | | | | | | |
| Totals (add lines A through F) | | | | | | | | | | |

Part II—Separate Foreign Tax Credit (Complete a separate Part II for each applicable category of income.)

| | | | | | | | | | | |
|----|---|--|--|--|--|--|--|--|--|--|
| 1 | Total foreign taxes paid or accrued (total from Part I, column 2(h)) | | | | | | | | | |
| 2 | Total taxes deemed paid (total from Part I, column 3) | | | | | | | | | |
| 3 | Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G) | | | | | | | | | |
| 4 | Taxes reclassified under high-tax kickout | | | | | | | | | |
| 5 | Enter the sum of any carryover of foreign taxes (from Schedule K, line 3, column (xiv)) plus any carrybacks to the current tax year | | | | | | | | | |
| 6 | Total foreign taxes (combine lines 1 through 5) | | | | | | | | | |
| 7 | Enter the amount from the applicable column of Schedule J, Part I, line 11 (see instructions). If Schedule J is not required to be completed, enter the result from the "Totals" line of column 13 of the applicable Schedule A | | | | | | | | | |
| 8a | Total taxable income from all sources (enter taxable income from the corporation's tax return) | | | | | | | | | |
| b | Adjustments to line 8a (see instructions) | | | | | | | | | |
| c | Subtract line 8b from line 8a | | | | | | | | | |
| 9 | Divide line 7 by line 8c. Enter the resulting fraction as a decimal (see instructions). If line 7 is greater than line 8c, enter 1 | | | | | | | | | |
| 10 | Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus American Samoa economic development credit) | | | | | | | | | |
| 11 | Credit limitation (multiply line 9 by line 10) (see instructions) | | | | | | | | | |
| 12 | Separate foreign tax credit (enter the smaller of line 6 or line 11 here and on the appropriate line of Part III) | | | | | | | | | |

Part III—Summary of Separate Credits (Enter amounts from Part II, line 12 for each applicable category of income. Do not include taxes paid to sanctioned countries.)

| | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|
| 1 | Credit for taxes on passive category income | | | | | | | | | |
| 2 | Credit for taxes on general category income | | | | | | | | | |
| 3 | Credit for taxes on income re-sourced by treaty (combine all such credits on this line) | | | | | | | | | |
| 4 | Total (add lines 1 through 3) | | | | | | | | | |
| 5 | Reduction in credit for international boycott operations (see instructions) | | | | | | | | | |
| 6 | Total foreign tax credit (subtract line 5 from line 4). Enter here and on the appropriate line of the corporation's tax return | | | | | | | | | |

| Schedule F Gross Income and Definitely Allocable Deductions for Foreign Branches | | | Schedule G Reductions of Taxes Paid, Accrued, or Deemed Paid | |
|---|--|-----------------|---|--|
| A | 1. Foreign Country or U.S. Possession (Enter two-letter code from Schedule A, column 1. Use a separate line for each.) | 2. Gross Income | 3. Definitely Allocable Deductions | A Reduction of Taxes Under Section 901(e)—Attach separate schedule |
| B | | | | B Reduction of Foreign Oil and Gas Taxes—Enter amount from Schedule I, Part II, line 6 |
| C | | | | C Reduction of Taxes Due to International Boycott Provisions—Enter appropriate portion of Schedule C (Form 5713), line 2b. Important: Enter only "specifically attributable taxes" here. |
| D | | | | D Reduction of Taxes for Section 6038(c) Penalty—Attach separate schedule |
| E | | | | E Other Reductions of Taxes—Attach schedule(s) |
| F | | | | |
| Totals (add lines A through F) ▶ | | | | Total (add lines A through E). Enter here and on Schedule B, Part II, line 3 ▶ |

* **Note:** The Schedule F totals are not carried over to any other Form 1118 Schedule. (These totals were already included in Schedule A.) However, the IRS requires the corporation to complete Schedule F under the authority of section 905(b).

Cost of Goods Sold

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

OMB No. 1545-2225

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

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

General Instructions**Purpose of Form**

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

Who Must File

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

Inventories

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

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

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method). For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

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

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

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

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

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

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

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

SEPARATE ALLOCATION FIELDS FOR: ☐ COMPENSATION OF OFFICERS ☐ BAD DEBTS ☐ TAXES ☐ INTEREST PAID ☐ RENTS ☐ ESOP DIV.
INTANGIBLE DRILLING COSTS: ☐ PRODUCTIVE WELLS ☐ NON-PRODUCTIVE WELLS ☐ UNIDENTIFIED OR AMORTIZED ☐ NET DEPRECIATION
CONTRIBUTIONS ☐ DEPLETION ☐ PENSIONS, ETC. ☐ EMPLOYEE BENEFITS ☐ TOTAL AMORTIZATION ☐ ADVERTISING

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-RIC, or 1120-REIT.
▶ Information about Form 1125-E and its separate instructions is at www.irs.gov/form1125e.

| Name | Employer identification number |
|------|--------------------------------|
|------|--------------------------------|

Note. Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

[illegible]

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 55989C

Form **1125-E** (Rev. 12-2012)

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

Identifying number

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

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

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

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

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

Part III Rehabilitation Credit and Energy Credit

| | | | | |
|---|--|------------|--|--|
| 11 Rehabilitation credit (see instructions for requirements that must be met): | | | | |
| a | Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ▶ <input type="checkbox"/> | | | |
| b | Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____ | | | |
| c | Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____ | | | |
| d | Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown: | | | |
| e | Pre-1936 buildings located in the Gulf Opportunity Zone \$ × 13% (.13) | 11e | | |
| f | Pre-1936 buildings affected by a Midwestern disaster \$ × 13% (.13) | 11f | | |
| g | Other pre-1936 buildings \$ × 10% (.10) | 11g | | |
| h | Certified historic structures located in the Gulf Opportunity Zone \$ × 26% (.26) | 11h | | |

Part III Rehabilitation Credit and Energy Credit (continued)

| | | | | | |
|--|--|---|------------|--|--|
| i | Certified historic structures affected by a Midwestern disaster | \$ [REDACTED] × 26% (.26) | 11i | [REDACTED] | |
| j | Other certified historic structures | \$ [REDACTED] × 20% (.20) | 11j | [REDACTED] | |
| For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l. | | | | | |
| k | Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) | | | | |
| l | Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) | | | | |
| m | Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . . | | 11m | [REDACTED] | |
| 12 | Energy credit: | | | | |
| a | Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) | | | | |
| | | \$ [REDACTED] × 10% (.10) | 12a | [REDACTED] | |
| 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) | | | | |
| | | \$ [REDACTED] × 30% (.30) | 12b | [REDACTED] | |
| Qualified fuel cell property (see instructions): | | | | | |
| c | Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 | | | | |
| | | \$ [REDACTED] × 30% (.30) | 12c | | |
| d | Applicable kilowatt capacity of property on line 12c (see instructions) ▶ [REDACTED] × \$1,000 | | 12d | | |
| e | Enter the lesser of line 12c or line 12d | | 12e | | |
| f | Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 | | | | |
| | | \$ [REDACTED] × 30% (.30) | 12f | [REDACTED] | |
| g | Applicable kilowatt capacity of property on line 12f (see instructions) ▶ [REDACTED] × \$3,000 | | 12g | [REDACTED] | |
| 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 | | | | |
| | | \$ [REDACTED] × 10% (.10) | 12i | [REDACTED] | |
| j | Kilowatt capacity of property on line 12i ▶ [REDACTED] × \$200 | | 12j | [REDACTED] | |
| k | Enter the lesser of line 12i or line 12j | | 12k | | |

Form **3468** (2012)

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions):

Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.

- l** Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)

12l

- m** If the electrical capacity of the property is measured in:

- Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less.

- Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less

12m

- n** Multiply line 12l by line 12m

12n

Qualified small wind energy property (see instructions):

- o** Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ × 30% (.30)

12o

- p** Enter the smaller of line 12o or \$4,000

12p

- q** Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ × 30% (.30)

12q

Geothermal heat pump systems (see instructions):

- r** Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)

12r

Qualified investment credit facility property (see instructions):

- s** Basis of property placed in service during the tax year \$ _____ × 30% (.30)

12s

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

13

- 14** Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a

14Form **3468** (2012)

General Business Credit

► Information about Form 3800 and its separate instructions is at www.irs.gov/form3800.
► Attach to your tax return.

OMB No. 1545-0895

2012
Attachment
Sequence No. **22**

Name(s) shown on return

Identifying number

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

(See instructions and complete Part(s) III before Parts I and II)

| | | | |
|---|--|---|--|
| 1 | General business credit from line 2 of all Parts III with box A checked | 1 | |
| 2 | Passive activity credits from line 2 of all Parts III with box B checked | 2 | |
| 3 | Enter the applicable passive activity credits allowed for 2012 (see instructions) | 3 | |
| 4 | Carryforward of general business credit to 2012. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach | 4 | |
| 5 | Carryback of general business credit from 2013. 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 | |

Part II Allowable Credit

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2012)

Part II Allowable Credit (Continued)**Note.** If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

| | | | | |
|-----------|---|-----------|--|--|
| 18 | Multiply line 14 by 75% (.75) (see instructions) | 18 | | |
| 19 | Enter the greater of line 13 or line 18 | 19 | | |
| 20 | Subtract line 19 from line 11. If zero or less, enter -0- | 20 | | |
| 21 | Subtract line 17a from line 20. If zero or less, enter -0- | 21 | | |
| 22 | Combine the amounts from line 3 of all Parts III with box A, C, or D checked | 22 | | |
| 23 | Passive activity credit from line 3 of all Parts III with box B checked 23 | | | |
| 24 | Enter the applicable passive activity credit allowed for 2012 (see instructions) | 24 | | |
| 25 | Add lines 22 and 24 | 25 | | |
| 26 | Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 | 26 | | |
| 27 | Subtract line 13 from line 11. If zero or less, enter -0- | 27 | | |
| 28 | Add lines 17a and 26 | 28 | | |
| 29 | Subtract line 28 from line 27. If zero or less, enter -0- | 29 | | |
| 30 | Enter the general business credit from line 5 of all Parts III with box A checked | 30 | | |
| 31 | Enter the total eligible small business credit from line 6 of all Parts III with box E checked | 31 | | |
| 32 | Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked 32 | | | |
| 33 | Enter the applicable passive activity credits allowed for 2012 (see instructions) | 33 | | |
| 34 | Carryforward of business credit to 2012. 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 | | |
| 35 | Carryback of business credit from 2013. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked (see instructions) | 35 | | |
| 36 | Add lines 30, 31, 33, 34, and 35 | 36 | | |
| 37 | Enter the smaller of line 29 or line 36 | 37 | | |
| 38 | Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b | 38 | | |


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

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

| (a) Description of credit | (b) If claiming the credit from a pass-through entity, enter the EIN | (c) Enter the appropriate amount |
|---|--|----------------------------------|
| Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity. | | |
| 1a Investment (Form 3468, Part II only) (attach Form 3468) | 1a | |
| b Reserved | 1b | |
| c Increasing research activities (Form 6765) | 1c | |
| d Low-income housing (Form 8586, Part I only) | 1d | |
| e Disabled access (Form 8826) (see instructions for limitation) | 1e | |
| f Renewable electricity, refined coal, and Indian coal production (Form 8835) | 1f | |
| g Indian employment (Form 8845) | 1g | |
| h Orphan drug (Form 8820) | 1h | |
| i New markets (Form 8874) | 1i | |
| j Small employer pension plan startup costs (Form 8881) (see instructions for limitation) | 1j | |
| k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation) | 1k | |
| l Biodiesel and renewable diesel fuels (attach Form 8864) | 1l | |
| m Low sulfur diesel fuel production (Form 8896) | 1m | |
| n Distilled spirits (Form 8906) | 1n | |
| o Nonconventional source fuel (Form 8907) | 1o | |
| p Energy efficient home (Form 8908) | 1p | |
| q Energy efficient appliance (Form 8909) | 1q | |
| r Alternative motor vehicle (Form 8910) | 1r | |
| s Alternative fuel vehicle refueling property (Form 8911) | 1s | |
| t Reserved | 1t | |
| u Mine rescue team training (Form 8923) | 1u | |
| v Agricultural chemicals security (Form 8931) (see instructions for limitation) . | 1v | |
| w Employer differential wage payments (Form 8932) | 1w | |
| x Carbon dioxide sequestration (Form 8933) | 1x | |
| y Qualified plug-in electric drive motor vehicle (Form 8936) | 1y | |
| z Qualified plug-in electric vehicle (Form 8834, Part I only) | 1z | |
| aa New hire retention (Form 5884-B) | 1aa | |
| bb General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) | 1bb | |
| zz Other | 1zz | |
| 2 Add lines 1a through 1zz and enter here | 2 | |
| 3 Enter the amount from Form 8844 | 3 | |
| 4a Investment (Form 3468, Part III) (attach Form 3468) | 4a | |
| b Work opportunity (Form 5884) | 4b | |
| c Alcohol and cellulosic biofuel fuels (Form 6478) | 4c | |
| d Low-income housing (Form 8586, Part II) | 4d | |
| e Renewable electricity, refined coal, and Indian coal production (Form 8835) | 4e | |
| f Employer social security and Medicare taxes paid on certain employee tips (Form 8846) | 4f | |
| g Qualified railroad track maintenance (Form 8900) | 4g | |
| h Small employer health insurance premiums (Form 8941) | 4h | |
| i Reserved | 4i | |
| j Reserved | 4j | |
| z Other | 4z | |
| 5 Add lines 4a through 4z and enter here | 5 | |
| 6 Add lines 2, 3, and 5 | 6 | |

Form **3800** (2012)

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2012
Attachment
Sequence No. **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

| | | | |
|----|---|------------------------------|------------------|
| 1 | Maximum amount (see instructions) | 1 | |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation (see instructions) | 3 | |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2011 Form 4562 | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 | 13 | |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

| | | | |
|----|---|----|--|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | |

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

| | | | |
|----|---|----|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2012 | 17 | |
| 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 2012 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction | |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|--|
| 19a 3-year property | | | | | | | |
| b 5-year property | | | | | | | |
| c 7-year property | | | | | | | |
| d 10-year property | | | | | | | |
| e 15-year property | | | | | | | |
| f 20-year property | | | | | | | |
| g 25-year property | | | 25 yrs. | | S/L | | |
| h Residential rental property | | | 27.5 yrs. | MM | S/L | | |
| i Nonresidential real property | | | 39 yrs. | MM | S/L | | |

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

| | | | | | | | |
|----------------|--|--|---------|----|-----|--|--|
| 20a Class life | | | | | S/L | | |
| b 12-year | | | 12 yrs. | | S/L | | |
| c 40-year | | | 40 yrs. | MM | S/L | | |

Part IV Summary (See instructions.)

| | | | |
|----|---|----|--|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2012)

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

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

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

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

| (a) Type of property (list vehicles first) | (b) Date placed in service | (c) Business/ investment use percentage | (d) Cost or other basis | (e) Basis for depreciation (business/investment use only) | (f) Recovery period | (g) Method/ Convention | (h) Depreciation deduction | (i) Elected section 179 cost |
|--|----------------------------------|--|----------------------------|--|---------------------------|------------------------------|----------------------------------|------------------------------------|
|--|----------------------------------|--|----------------------------|--|---------------------------|------------------------------|----------------------------------|------------------------------------|

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . **25**

26 Property used more than 50% in a qualified business use:

| | | | | | | | | |
|--|--|---|--|--|--|--|--|--|
| | | % | | | | | | |
| | | % | | | | | | |
| | | % | | | | | | |

27 Property used 50% or less in a qualified business use:

| | | | | | | | | |
|--|--|---|--|--|-------|--|--|--|
| | | % | | | S/L - | | | |
| | | % | | | S/L - | | | |
| | | % | | | S/L - | | | |

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . **28**

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 . **29**

Section B—Information on Use of Vehicles

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

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

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

| | | |
|--|-----|----|
| 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? | Yes | No |
| 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners | | |
| 39 Do you treat all use of vehicles by employees as personal use? | | |
| 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? | | |
| 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) | | |

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|-----------------------------|------------------------------------|---------------------------|---------------------|--|-----------------------------------|
|-----------------------------|------------------------------------|---------------------------|---------------------|--|-----------------------------------|

42 Amortization of costs that begins during your 2012 tax year (see instructions):

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

43 Amortization of costs that began before your 2012 tax year . . . **Y-AMORT-ADJ** **43**

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

Alternative Minimum Tax—Corporations

OMB No. 1545-0175

2012

► Attach to the corporation's tax return.
► Information about Form 4626 and its separate instructions is at www.irs.gov/form4626.

| | |
|------|--------------------------------|
| Name | Employer identification number |
|------|--------------------------------|

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

| | | | |
|-----------|---|-----------|--|
| 1 | Taxable income or (loss) before net operating loss deduction | 1 | |
| 2 | Adjustments and preferences: | | |
| a | Depreciation of post-1986 property | 2a | |
| b | Amortization of certified pollution control facilities. | 2b | |
| c | Amortization of mining exploration and development costs | 2c | |
| d | Amortization of circulation expenditures (personal holding companies only) | 2d | |
| e | Adjusted gain or loss | 2e | |
| f | Long-term contracts | 2f | |
| g | Merchant marine capital construction funds. | 2g | |
| h | Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only) | 2h | |
| i | Tax shelter farm activities (personal service corporations only) | 2i | |
| j | Passive activities (closely held corporations and personal service corporations only) | 2j | |
| k | Loss limitations | 2k | |
| l | Depletion | 2l | |
| m | Tax-exempt interest income from specified private activity bonds | 2m | |
| n | Intangible drilling costs | 2n | |
| o | Other adjustments and preferences | 2o | |
| 3 | Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o. | 3 | |
| 4 | Adjusted current earnings (ACE) adjustment: | | |
| a | ACE from line 10 of the ACE worksheet in the instructions | 4a | |
| b | Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions). | 4b | |
| c | Multiply line 4b by 75% (.75). Enter the result as a positive amount | 4c | |
| d | Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d (even if line 4b is positive). | 4d | |
| e | ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount | 4e | |
| 5 | Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT | 5 | |
| 6 | Alternative tax net operating loss deduction (see instructions). | 6 | |
| 7 | Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions | 7 | |
| 8 | Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c): | | |
| a | Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0- | 8a | |
| b | Multiply line 8a by 25% (.25). | 8b | |
| c | Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0- | 8c | |
| 9 | Subtract line 8c from line 7. If zero or less, enter -0- | 9 | |
| 10 | Multiply line 9 by 20% (.20) | 10 | |
| 11 | Alternative minimum tax foreign tax credit (AMTFTC) (see instructions). | 11 | |
| 12 | Tentative minimum tax. Subtract line 11 from line 10. | 12 | |
| 13 | Regular tax liability before applying all credits except the foreign tax credit . sec.38(c)(2)Adj. | 13 | |
| 14 | Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return | 14 | |

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

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

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

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

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

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

Work Opportunity Credit

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

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

General Instructions

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

What's New

- The work opportunity credit is scheduled to expire for employees who begin work after 2011. Do not report wages paid or incurred to these employees on Form 5884 unless the credit is extended. See www.irs.gov/form5884 for the latest information about this credit.
- Renewal community designations expired at the end of 2009. Wages paid or incurred for services performed after 2009 by a designated community resident or summer youth employee who lived in a renewal community may no longer qualify for the work opportunity credit unless the designation is extended.
- The carryforwards, carrybacks, and passive activity limitations for this credit are no longer reported on this form; instead, they must be reported on Form 3800, General Business Credit.

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- or second-year wages you paid to or incurred for targeted group employees during the tax

year. Your business does not have to be located in an empowerment zone or rural renewal county to qualify for this credit.

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

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

How To Claim the Credit

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

If you complete Form 8850, it must be signed by you and the individual and submitted to the SESA by the 28th calendar day after the individual begins work. If the SESA

**Alcohol and Cellulosic Biofuel Fuels Credit
(Including Second Generation Biofuel)**

▶ Attach to your tax return.

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

OMB No. 1545-0231

2012Attachment
Sequence No. **83**

Name(s) shown on return

Identifying number

Reserved

| Type of Fuel | (a) Number of Gallons Sold or Used | (b) Rate | (c) Column (a) x Column (b) |
|---|--|-------------|--------------------------------|
| 1 Reserved | 1 | | |
| 2 Reserved | 2 | | |
| 3 Reserved | 3 | | |
| 4 Reserved | 4 | | |
| 5 Qualified cellulosic biofuel production for fuel sold or used before January 3, 2013 (see instructions for election) . . . | 5 | \$1.01 | |
| 6 Qualified second generation biofuel production for fuel sold or used after January 2, 2013 (see instructions for election) . . | 6 | \$1.01 | |
| 7 Add the amounts in column (c) on lines 5 and 6. Include this amount in your income for 2012, and enter your IRS registration number (see instructions) | 7 | | |
| 8 Alcohol and cellulosic biofuel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) | 8 | | |
| 9 Add lines 7 and 8. Cooperatives, estates, and trusts, go to line 10. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4c | 9 | | |
| 10 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | 10 | | |
| 11 Cooperatives, estates, and trusts, subtract line 10 from line 9. Report this amount on Form 3800, line 4c | 11 | | |

Reserved

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13605J

Form **6478** (2012)

Credit for Increasing Research Activities

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

Name(s) shown on return

Identifying number

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

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

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

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13700H

Form **6765** (2012)

Section B—Alternative Simplified Credit. (continued)

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

Section C—Summary

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

General Instructions

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

Future Developments

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

What's New

The credit for increasing research activities has been extended through 2013.

Purpose of Form

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

Who Must File

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

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

Qualified Research

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

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

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

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

Special Rules

See section 41(f) and Regulations sections 1.41-6 and 1.41-7 for special rules related to:

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

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

Member of Controlled Group or Business Under Common Control

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

Low-Income Housing Credit

OMB No. 1545-0984





► **Attach to your tax return.**

Attachment
Sequence No. **36a**




Name(s) shown on return

Identifying number

Part I Buildings Placed in Service Before 2008

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

Part II Buildings Placed in Service After 2007

| | | | |
|-----------|--|-----------|---|
| 8 | Number of Forms 8609-A attached for buildings placed in service after 2007 ► | | |
| 9 | Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. | | |
| | (i) _____ (ii) _____ (iii) _____ (iv) _____ | | |
| 10 | Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions) | 10 |  |
| 11 | Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts. | 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 Form 3800, line 4d | 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, line 4d | 14 | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 639871

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

**Asset Acquisition Statement
Under Section 1060**

OMB No. 1545-1021

Attachment
Sequence No. **61**

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

Name as shown on return

Identifying number as shown on return

Check the box that identifies you:

☐ Purchaser ☒ Seller

Part I General Information

1 Name of other party to the transaction

Other party's identifying number

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

City or town, state, and ZIP code

2 Date of sale

3 Total sales price (consideration)

Part II Original Statement of Assets Transferred

| 4 Assets | Aggregate fair market value (actual amount for Class I) | Allocation of sales price |
|------------------|---|---------------------------|
| Class I | \$ | \$ |
| Class II | \$ | \$ |
| Class III | \$ | \$ |
| Class IV | \$ | \$ |
| Class V | \$ | \$ |
| Class VI and VII | \$ | \$ |
| Total | \$ | \$ |

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

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

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

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63768Z

Form **8594** (Rev. 2-2006)

Annual Statement for Low-Income Housing Credit

OMB No. 1545-0988

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

Attachment
Sequence No. **36**

Name(s) shown on return

Identifying number

Part I Compliance Information

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

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

Part II Computation of Credit

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

| | | |
|-----------|--|--|
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat No. 38841T

Form 8609-A (Rev. 12-2008)

Recapture of Low-Income Housing Credit

OMB No. 1545-1035

► Attach to your return.

Note: Complete a separate Form 8611 for each building to which recapture applies.

Attachment
Sequence No. **90**

| | | |
|--|---|--|
| A Name(s) shown on return | | B Identifying number |
| C Address of building (as shown on Form 8609) | D Building identification number (BIN) | E Date placed in service (from Form 8609) |
| F If building is financed in whole or part with tax-exempt bonds, see instructions and furnish: (1) Issuer's name | | (2) Date of issue |
| (3) Name of issue | | (4) CUSIP number |

Note: Skip lines 1–7 and go to line 8 if recapture is passed through from a flow-through entity (partnership, S corporation, estate, or trust).

| | | | |
|---|-----------|--|----------------------------|
| 1 Enter total credits reported on Form 8586 in prior years for this building | 1 | | |
| 2 Credits included on line 1 attributable to additions to qualified basis (see instructions) . . . | 2 | | |
| 3 Credits subject to recapture. Subtract line 2 from line 1 | 3 | | |
| 4 Credit recapture percentage (see instructions) | 4 | | . |
| 5 Accelerated portion of credit. Multiply line 3 by line 4 | 5 | | |
| 6 Percentage decrease in qualified basis. Express as a decimal amount carried out to at least 3 places (see instructions) | 6 | | . |
| 7 Amount of accelerated portion recaptured (see instructions if prior recapture on building). Multiply line 5 by line 6. Section 42(j)(5) partnerships, go to line 16. All other flow-through entities (except electing large partnerships), enter the result here and enter each recipient's share in the appropriate box of Schedule K-1. Generally, flow-through entities other than electing large partnerships will stop here. (Note: An estate or trust enters on line 8 only its share of recapture amount attributable to the credit amount reported on its Form 8586.) | 7 | | |
| 8 Enter recapture amount from flow-through entity (see Note above) | 8 | | |
| 9 Enter the unused portion of the accelerated amount from line 7 (see instructions) | 9 | | |
| 10 Net recapture. Subtract line 9 from line 7 or line 8. If less than zero, enter -0- | 10 | | |
| 11 Enter interest on the line 10 recapture amount (see instructions) | 11 | | |
| 12 Total amount subject to recapture. Add lines 10 and 11 | 12 | | |
| 13 Unused credits attributable to this building reduced by the accelerated portion included on line 9 (see instructions) | 13 | | |
| 14 Recapture tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter the result here and on the appropriate line of your tax return (see instructions). If more than one Form 8611 is filed, add the line 14 amounts from all forms and enter the total on the appropriate line of your return. Electing large partnerships, see instructions | 14 | | SECONDARY REFERENCE |
| 15 Carryforward of the low-income housing credit attributable to this building. Subtract line 12 from line 13. If zero or less, enter -0- (see instructions) | 15 | | |

Only Section 42(j)(5) partnerships need to complete lines 16 and 17.

| | | | |
|--|-----------|--|--|
| 16 Enter interest on the line 7 recapture amount (see instructions) | 16 | | |
| 17 Total recapture. Add lines 7 and 16 (see instructions) | 17 | | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 63983Q

Form **8611** (Rev. 1-2011)

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

OMB No. 1545-1130

► Attach to tax return.

| | |
|------|--------------------------------|
| Name | Employer Identification Number |
|------|--------------------------------|

Part I Special Loss Discount Amount

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

Part II Special Loss Discount Account (See instructions.)

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

**AMOUNTS TAKEN FROM
ALL YEARS AVAILABLE**

Part III Special Estimated Tax Payments (See instructions.)

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

General Instructions

Section references are to the Internal Revenue Code.

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

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

more members of the group is claiming a section 847 deduction, enter "Form 8816" and the amount in the margin near line 32b on Form 1120. This will assist the IRS in properly accounting for your Special Estimated Tax Payments.

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

Specific Instructions

Note: Line references are to the 2009 Form 1120-L, 2009 Form 1120-PC, and 2009 Form 1120.

Part I. Special Loss Discount Amount

Accident year. Enter the four digit accident year in the space provided at the top of each column. For example, enter accident year 2008 as 2008.

Orphan Drug Credit

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

OMB No. 1545-1505

Attachment
Sequence No. **103**

Name(s) shown on return

Identifying number

Part I Current Year Credit

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11208S

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

Form **8824**
 Department of the Treasury
 Internal Revenue Service
 Name(s) shown on tax return

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

► Attach to your tax return.

OMB No. 1545-1190

2012

Attachment
 Sequence No. **109**

Identifying number

Part I Information on the Like-Kind Exchange

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

1 Description of like-kind property given up:

2 Description of like-kind property received:

| | | | |
|---|---|---|------------|
| 3 | Date like-kind property given up was originally acquired (month, day, year) | 3 | MM/DD/YYYY |
| 4 | Date you actually transferred your property to other party (month, day, year) | 4 | MM/DD/YYYY |
| 5 | Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement | 5 | MM/DD/YYYY |
| 6 | Date you actually received the like-kind property from other party (month, day, year). See instructions | 6 | MM/DD/YYYY |

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

Part II Related Party Exchange Information

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

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

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

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

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

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

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

Your social security number

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

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

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

| | | | | | |
|---|---|-----------|--|--|--|
| 12 | Fair market value (FMV) of other property given up | 12 | | | |
| 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 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, reduced (but not below zero) by any exchange expenses you incurred (see instructions) | 15 | | | |
| 16 | FMV of like-kind property you received | 16 | | | |
| 17 | Add lines 15 and 16 | 17 | | | |
| 18 | Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions) | 18 | | | |
| 19 | Realized gain or (loss). Subtract line 18 from line 17 | 19 | | | |
| 20 | Enter the smaller of line 15 or line 19, but not less than zero | 20 | | | |
| 21 | Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) | 21 | | | |
| 22 | Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) | 22 | | | |
| 23 | Recognized gain. Add lines 21 and 22 | 23 | | | |
| 24 | Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions | 24 | | | |
| 25 | Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23 | 25 | | | |

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

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

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

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

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

OMB No. 1545-1186

| | |
|------|--------------------------------|
| Name | Employer identification number |
|------|--------------------------------|

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

| Rental Real Estate Income | | Properties | | | | | | | |
|------------------------------------|--|------------------------------------|--|---|--|---|--|---|--|
| | | A | | B | | C | | D | |
| 2 | Gross rents | 2 | | | | | | | |
| Rental Real Estate Expenses | | | | | | | | | |
| 3 | Advertising | 3 | | | | | | | |
| 4 | Auto and travel | 4 | | | | | | | |
| 5 | Cleaning and maintenance . . | 5 | | | | | | | |
| 6 | Commissions | 6 | | | | | | | |
| 7 | Insurance | 7 | | | | | | | |
| 8 | Legal and other professional fees | 8 | | | | | | | |
| 9 | Interest | 9 | | | | | | | |
| 10 | Repairs | 10 | | | | | | | |
| 11 | Taxes | 11 | | | | | | | |
| 12 | Utilities | 12 | | | | | | | |
| 13 | Wages and salaries | 13 | | | | | | | |
| 14 | Depreciation (see instructions) | 14 | | | | | | | |
| 15 | Other (list) ► | 15 | | | | | | | |
| 16 | Total expenses for each property. Add lines 3 through 15 | 16 | | | | | | | |
| 17 | Income or (Loss) from each property. Subtract line 16 from line 2 | 17 | | | | | | | |
| 18a | Total gross rents. Add gross rents from line 2, columns A through H | 18a | | | | | | | |
| b | Total expenses. Add total expenses from line 16, columns A through H | 18b | | | | | | | |
| 19 | Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities | 19 | | | | | | | |
| 20a | Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1) | 20a | | | | | | | |
| b | Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed: | | | | | | | | |
| (1) Name | | (2) Employer identification number | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| 21 | Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4 | 21 | | | | | | | |

| | | | | |
|----------|--|---|------------------|-------------------|
| 1 | Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. | | | |
| | Physical address of each property—street, city, state, ZIP code | Type—Enter code 1-8; see below for list | Fair Rental Days | Personal Use Days |
| E | | | | |
| F | | | | |
| G | | | | |
| H | | | | |

| | | Properties | | | | | | | |
|---|-----------|------------|--|---|--|---|--|---|--|
| | | E | | F | | G | | H | |
| Rental Real Estate Income | | | | | | | | | |
| 2 Gross rents | 2 | | | | | | | | |
| Rental Real Estate Expenses | | | | | | | | | |
| 3 Advertising | 3 | | | | | | | | |
| 4 Auto and travel | 4 | | | | | | | | |
| 5 Cleaning and maintenance . . | 5 | | | | | | | | |
| 6 Commissions | 6 | | | | | | | | |
| 7 Insurance | 7 | | | | | | | | |
| 8 Legal and other professional fees | 8 | | | | | | | | |
| 9 Interest | 9 | | | | | | | | |
| 10 Repairs | 10 | | | | | | | | |
| 11 Taxes | 11 | | | | | | | | |
| 12 Utilities | 12 | | | | | | | | |
| 13 Wages and salaries | 13 | | | | | | | | |
| 14 Depreciation (see instructions) | 14 | | | | | | | | |
| 15 Other (list) ► | | | | | | | | | |
| | 15 | | | | | | | | |
| | | | | | | | | | |
| 16 Total expenses for each property. Add lines 3 through 15 . . . | 16 | | | | | | | | |
| 17 Income or (Loss) from each property. Subtract line 16 from line 2 | 17 | | | | | | | | |

Allowable Codes for Type of Property







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

Disabled Access Credit

OMB No. 1545-1205

► **Attach to your tax return.**

Attachment
Sequence No. **86**

| Name(s) shown on return | Identifying number |
|---|--|
| 1 Total eligible access expenditures (see instructions) | 1  |
| 2 Minimum amount | 2 \$ 250 00 |
| 3 Subtract line 2 from line 1. If zero or less, enter -0- | 3  |
| 4 Maximum amount | 4 \$10,000 00 |
| 5 Enter the smaller of line 3 or line 4 | 5  |
| 6 Multiply line 5 by 50% (.50) | 6  |
| 7 Disabled access credit from partnerships and S corporations | 7  |
| 8 Add lines 6 and 7, but do not enter more than \$5,000. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1g of the 2006 Form 3800) | 8  |

Credit for Prior Year Minimum Tax—Corporations

OMB No. 1545-1257

2012

▶ Attach to the corporation's tax return.

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

| Name | Employer identification number |
|--|--------------------------------|
| 1 Alternative minimum tax (AMT) for 2011. Enter the amount from line 14 of the 2011 Form 4626 | 1 |
| 2 Minimum tax credit carryforward from 2011. Enter the amount from line 9 of the 2011 Form 8827 | 2 |
| 3 Enter any 2011 unallowed qualified electric vehicle credit (see instructions) | 3 |
| 4 Add lines 1, 2, and 3 | 4 |
| 5 Enter the corporation's 2012 regular income tax liability minus allowable tax credits (see instructions) | 5 |
| 6 Is the corporation a "small corporation" exempt from the AMT for 2012 (see instructions)? • Yes. Enter 25% of the excess of line 5 over \$25,000. If line 5 is \$25,000 or less, enter -0- • No. Complete Form 4626 for 2012 and enter the tentative minimum tax from line 12 | 6 |
| 7a Subtract line 6 from line 5. If zero or less, enter -0- | 7a |
| b For a corporation electing to accelerate the minimum tax credit, enter the bonus depreciation amount attributable to the minimum tax credit (see instructions) | 7b |
| c Add lines 7a and 7b | 7c |
| 8a Enter the smaller of line 4 or line 7c. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions | 8a |
| b Current year minimum tax credit. Enter the smaller of line 4 or line 7a here and on Form 1120, Schedule J, Part I, line 5d (or the applicable line of your return). If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you made an entry on line 7b, go to line 8c. Otherwise, skip line 8c | 8b |
| c Subtract line 8b from line 8a. This is the refundable amount for a corporation electing to accelerate the minimum tax credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return) | 8c |
| 9 Minimum tax credit carryforward to 2013. Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years | 9 |

Instructions

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

Purpose of Form

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

Who Should File

Form 8827 should be filed by corporations that had:

- An AMT liability in 2011,
- A minimum tax credit carryforward from 2011 to 2012, or
- A qualified electric vehicle credit not allowed for 2011 (see the instructions for line 3).

Line 3

Enter any qualified electric vehicle credit not allowed for 2011 solely because of tentative minimum tax limitations.

Line 5

Enter the corporation's 2012 regular income tax liability (as defined in section 26(b)) minus any credits allowed under Chapter 1, Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue Code (for example, if you are filing Form 1120, subtract any credits on Schedule J, Part I, line 5a, through 5c, from the amount on Schedule J, Part I, line 2).

Line 6

See the 2012 Instructions for Form 4626 to find out if the corporation is treated as a "small corporation" exempt from the AMT for 2012. If the corporation is a "small corporation" exempt from the AMT, see section 38(c)(5) before completing line 6 for special rules that apply to controlled corporate groups, regulated investment companies, and real estate investment trusts.

Line 7b

If the corporation made an election under section 168(k)(4) to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance for either its first tax year ending after March 31, 2008, or its first tax year ending after December 31, 2008, the election continues to apply to round 2 extension property (as defined in section 168(k)(4)(l)) unless the corporation makes an election not to apply the original election to round 2 extension property. Generally, round 2 extension property is property that is eligible qualified property solely because it meets the requirements under the extension of the additional special depreciation allowance to certain property placed in service after December 31, 2010. See section 168(k)(4)(l).

If the corporation did not make the election for either its first tax year ending after March 31, 2008, or its first tax year ending after December 31, 2008, the corporation may elect, for its first tax year ending after December 31, 2010, to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance for round 2 extension property. The election is effective for each subsequent year for round 2 extension property only.

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

Qualified Plug-in Electric and Electric Vehicle Credit

▶ Attach to your tax return.

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

Name(s) shown on return

Identifying number

Note.

- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles acquired before 2012.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Qualified Plug-in Electric Vehicle Credit**Section A—Vehicle Information**

| | | (a) Vehicle 1 | (b) Vehicle 2 |
|--|--|------------------|------------------|
| Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 12 and 19. | | | |
| 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 | Cost of the vehicle | 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 Section B and go to Section C. All others, go to Section B.

Section B—Credit for Business/Investment Use Part of Vehicle

| | | | | |
|----|---|----|----------|----------|
| 5 | Business/investment use percentage (see instructions) | 5 | % | % |
| 6 | Multiply line 4 by line 5 | 6 | | |
| 7 | 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 | 2,500 00 | 2,500 00 |
| 11 | Enter the smaller of line 9 or line 10 | 11 | | |
| 12 | Add columns (a) and (b) on line 11 | 12 | | |
| 13 | Qualified plug-in electric vehicle credit from partnerships and S corporations | 13 | | |
| 14 | Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1z | 14 | | |

Section C—Credit for Personal Use Part of Vehicle

| | | | | |
|----|--|----|--|--|
| 15 | If you skipped Section B, enter the amount from line 4. If you completed Section B, subtract line 6 from line 4 | 15 | | |
| 16 | Multiply line 15 by 10% (.10) | 16 | | |
| 17 | Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 11 from line 10 | 17 | | |
| 18 | Enter the smaller of line 16 or line 17 | 18 | | |
| 19 | Add columns (a) and (b) on line 18 | 19 | | |
| 20 | Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 | 20 | | |
| 21 | Personal credits from Form 1040 or 1040NR (see instructions) | 21 | | |
| 22 | Subtract line 21 from line 20. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit | 22 | | |
| 23 | Personal use part of credit. Enter the smaller of line 19 or line 22. Report the total of this amount and the amount, if any, from line 30 on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8834" in the space next to that box. If line 22 is smaller than line 19, see instructions | 23 | | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form **8834** (2012)

Part II Qualified Electric Vehicle Credit**Caution.** This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

| | | | | |
|-----------|---|------------|--|--|
| 24 | Qualified electric vehicle passive activity credits allowed for 2012 (see instructions) | 24 | | |
| 25 | Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return. | 25 | | |
| 26 | Credits that reduce regular tax before the qualified electric vehicle credit: | | | |
| a | Foreign tax credit | 26a | | |
| b | Personal credits from Form 1040 or 1040NR (see instructions) | 26b | | |
| c | American Samoa economic development credit (Form 5735) | 26c | | |
| d | Add lines 26a through 26c | 26d | | |
| 27 | Net regular tax. Subtract line 26d from line 25. If zero or less, enter -0- and stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I | 27 | | |
| 28 | 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. | 28 | | |
| 29 | Subtract line 28 from line 27. If zero or less, enter -0- and stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I | 29 | | |
| 30 | Qualified electric vehicle credit. Enter the smaller of line 24 or line 29. Report the total of this amount and the amount, if any, from line 23 on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 29 is smaller than line 24, see instructions ▶ | 30 | | |

Form **8834** (2012)

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

► Attach to your tax return.

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

OMB No. 1545-1362

2012
Attachment
Sequence No. **95**

Name(s) shown on return

Identifying number

Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004

| | | | | | |
|--|---|--------------------------|-----------|--|--|
| 1 | Kilowatt-hours produced and sold (see instructions) | × 0.022 | 1 | | |
| 2 | Phaseout adjustment (see instructions) | \$ × | 2 | | |
| 3 | Credit before reduction. Subtract line 2 from line 1 | | 3 | | |
| Reduction for government grants, subsidized financing, and other credits: | | | | | |
| 4 | Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) | | 4 | | |
| 5 | Total of additions to the capital account for the project for this and all prior tax years | | 5 | | |
| 6 | Divide line 4 by line 5. Show as a decimal carried to at least 4 places | | 6 | | |
| 7 | Multiply line 3 by line 6 | | 7 | | |
| 8 | Subtract line 7 from line 3 | | 8 | | |
| 9 | Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts | | 9 | | |
| 10 | Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1f (see instructions) | | 10 | | |
| 11 | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | | 11 | | |
| 12 | Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1f | | 12 | | |

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

| | | | | | | |
|--|---|--|-------------|--------------------------------|------------|--|
| 13 | Electricity produced at qualified facilities using: | (a) Kilowatt-hours produced and sold (see instructions) | (b) Rate | (c) Column (a) × Column (b) | | |
| a | Wind | 13a | | | | |
| b | Closed-loop biomass | 13b | | | | |
| c | Geothermal | 13c | | | | |
| d | Solar | 13d | | | | |
| e | Add column (c) of lines 13a through 13d and enter here (see instructions) | | | | 13e | |
| 14 | Electricity produced at qualified facilities using: | (a) Kilowatt-hours produced and sold (see instructions) | (b) Rate | (c) Column (a) × Column (b) | | |
| a | Open-loop biomass | 14a | | | | |
| b | Small irrigation power | 14b | | | | |
| c | Landfill gas | 14c | | | | |
| d | Trash | 14d | | | | |
| e | Hydropower | 14e | | | | |
| f | Marine and hydrokinetic renewables | 14f | | | | |
| g | Add column (c) of lines 14a through 14f and enter here (see instructions) | | | | 14g | |
| 15 | Add lines 13e and 14g | | | | 15 | |
| 16 | Phaseout adjustment (see instructions) | \$ | × | | 16 | |
| 17 | Subtract line 16 from line 15 | | | | 17 | |
| Refined coal produced at a qualified refined coal production facility | | | | | | |
| 18 | Tons produced and sold (see instructions) | | × \$6.475 | | 18 | |
| 19 | Phaseout adjustment (see instructions) | \$ | × | | 19 | |
| 20 | Subtract line 19 from line 18 | | | | 20 | |
| 21 | Reserved | | | | 21 | |
| Indian coal produced at a qualified Indian coal production facility | | | | | | |
| 22 | Tons produced and sold (see instructions) | | × \$2.267 | | 22 | |
| 23 | Credit before reduction. Add lines 17, 20, 21, and 22 | | | | 23 | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 14954R

Form **8835** (2012)

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

Form **8835** (2012)

Empowerment Zone Employment Credit

► Attach to your tax return.
 ► Information about Form 8844 and its instructions is at www.irs.gov/form8844.

Name(s) shown on return

Identifying number

| | | | |
|----------|--|-----------|--|
| 1 | Enter the total qualified wages paid or incurred during calendar year 2012 only (see instructions) | | |
| a | Qualified empowerment zone wages \$ XXXX × 20% (.20) | 1a | |
| b | Reserved XXXXXXXXXX | 1b | |
| 2 | Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages | 2 | XXXX |
| 3 | Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts | 3 | XXXX |
| 4 | Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3 | 4 | XXXX |
| 5 | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | 5 | |
| 6 | Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3 | 6 | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2012)

Indian Employment Credit

▶ Attach to your tax return.

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

OMB No. 1545-1417

2012Attachment
Sequence No. **113**

Name(s) shown on return

Identifying number

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

General Instructions

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

What's New

The Indian employment credit has been extended. The credit is available for qualified wages and health insurance costs paid or incurred in tax years 2012 and 2013.

Purpose of Form

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

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

Definitions

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

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

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

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

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

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

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

The following are not qualified employees.

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

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

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

Early Termination of Employee

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

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

These rules do not apply if:

- The employee voluntarily quits,
- The employee is terminated because of misconduct, or

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

2012

Attachment
Sequence No. **98**

Name(s) shown on return

Identifying number

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

| | | | | |
|----------|---|----------|--|--|
| 1 | Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) | 1 | | |
| 2 | Tips not subject to the credit provisions (see instructions) | 2 | | |
| 3 | Creditable tips. Subtract line 2 from line 1 | 3 | | |
| 4 | Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$110,100, see instructions and check here ▶ <input type="checkbox"/> | 4 | | |
| 5 | Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations | 5 | | |
| 6 | Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 4f | 6 | | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2012)

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

2012Attachment
Sequence No. **141**

▶ Attach to your tax return.

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

Name(s) shown on return

Identifying number

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

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

| Type of Fuel | (a) Number of Gallons Sold or Used | (b) Rate | (c) Column (a) x Column (b) |
|---|--|-------------|--------------------------------|
| 1 Biodiesel (other than agri-biodiesel) | 1 | \$1.00 | |
| 2 Agri-biodiesel | 2 | \$1.00 | |
| 3 Renewable diesel | 3 | \$1.00 | |
| 4 Biodiesel (other than agri-biodiesel) included in a biodiesel mixture | 4 | \$1.00 | |
| 5 Agri-biodiesel included in a biodiesel mixture | 5 | \$1.00 | |
| 6 Renewable diesel included in a renewable diesel mixture | 6 | \$1.00 | |
| 7 Qualified agri-biodiesel production | 7 | \$.10 | |
| 8 Add lines 1 through 7. Include this amount in your income for 2012 (see instructions) | 8 | | |
| 9 Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) | 9 | | |
| 10 Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 11 | 10 | | |
| 11 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | 11 | | |
| 12 Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 11 | 12 | | |

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The biodiesel and renewable diesel fuels credit was extended to cover fuel sold or used in 2012 and 2013.

Purpose of Form

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

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

Definitions and Special Rules**Certification**

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

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

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

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

Biodiesel

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

Form **8869**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

Qualified Subchapter S Subsidiary Election

OMB No. 1545-1700

(Under section 1361(b)(3) of the Internal Revenue Code)

Part I Parent S Corporation Making the Election

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

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

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

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

Signature of officer
of parent corporation ▶

Title ▶

Date ▶

New Markets Credit

OMB No. 1545-1804

► Attach to your tax return.

Attachment
Sequence No. **127**

| Name(s) shown on return | | | | Identifying number | |
|--|---|--------------------------------------|---|-----------------------|---------------------------|
| (a) Name and address of the qualified community development entity (CDE) | (b) Employer identification number of CDE | (c) Date of initial investment | (d) Amount of qualified equity investment | (e) Credit rate | (f) Credit ((d) × (e)) |
| 1 | | | | % | |
| | | | | % | |
| | | | | % | |
| | | | | % | |
| | | | | % | |
| | | | | % | |
| | | | Total Qualified Equity Investment | | |
| 2 New markets credit from partnerships and S corporations | | | | 2 | |
| 3 Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800, (e.g., line 11 of the 2006 Form 3800) | | | | 3 | |

General Instructions

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

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 11 of Form 3800.
- The IRS will revise the January 2007 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Use Form 8874 to claim the new markets credit for qualified equity investments made in qualified community development entities (CDEs). This credit is part of the general business credit.

Definitions

Qualified CDE

A qualified CDE is a domestic corporation or partnership that meets the following requirements.

- Its primary mission is serving, or providing investment capital for, low-income communities or persons.
 - It maintains accountability to residents of low-income communities through their representation on any governing board or advisory board of the entity.
 - It is certified as a qualified CDE by the Community Development Financial Institutions (CDFI) Fund of the Department of the Treasury.
- Qualified CDEs also include specialized small business investment companies and community development financial institutions. See section 45D(c)(2).

Qualified Equity Investment

A qualified equity investment is an interest in a qualified CDE in the form of stock (other than nonqualified preferred stock) in a corporation or a capital interest in a partnership that meets all of the following requirements.

- You acquired the investment solely for cash at its original issue (or from a taxpayer for whom the investment was a qualified equity investment). The cash may be from borrowed funds, including a nonrecourse loan.
- Substantially all (at least 85%) of the cash is used to make qualified low-income community investments. The 85% requirement is reduced to 75% for the seventh year of the 7-year credit period.
- The investment was designated as a qualified equity investment by the CDE on its books and records for purposes of the new markets credit.

Generally, a qualified CDE can designate an equity investment as a qualified equity investment only if it applied for and received a new markets credit allocation and entered into an allocation agreement with the CDFI Fund **before** the equity investment was made.



Qualified CDEs must provide taxpayers holding a qualified equity investment with a completed Form 8874-A when a qualified equity investment is acquired.

Exceptions. An equity investment in an entity that otherwise qualifies as a qualified equity investment is eligible to be designated as a qualified equity investment if made prior to an allocation agreement only if either of the following applies.

- The equity investment was made on or after April 20, 2001, and the designation of the equity investment as a qualified equity investment is made for a credit allocation received under an allocation application submitted to the CDFI Fund no later than August 29, 2002. If the entity in which the equity investment is made does not receive an allocation under an allocation application submitted no later than August 29, 2002, the equity investment will not be eligible to be designated as a qualified equity investment. For details, see Regulations sections 1.45D-1(c)(3)(ii)(A) and 1.45D-1(c)(3)(iii).

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

► **Attach to your tax return.**

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

OMB No. 1545-1810

Attachment
 Sequence No. **130**

Name(s) shown on return

Identifying number

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 33435N

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

Low Sulfur Diesel Fuel Production Credit

OMB No. 1545-1914

► Attach to your tax return.

Attachment
Sequence No. **142**

Name(s) shown on return

Identifying number

| | | | | |
|----|---|----|--|--|
| 1 | Low sulfur diesel fuel produced (in gallons) | 1 | | |
| 2 | Multiply line 1 by \$.05 | 2 | | |
| 3 | Qualified costs limitation (see instructions) | 3 | | |
| 4 | Total low sulfur diesel fuel production credits allowed for all prior tax years | 4 | | |
| 5 | Subtract line 4 from line 3 | 5 | | |
| 6 | Enter the smaller of line 5 or line 2 | 6 | | |
| 7 | Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives | 7 | | |
| 8 | Add lines 6 and 7. Cooperatives go to line 9; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1n of the 2007 Form 3800) | 8 | | |
| 9 | Amount allocated to the patrons of the cooperative | 9 | | |
| 10 | Subtract line 9 from line 8. Report this amount on the applicable line of Form 3800 (e.g., line 1n of the 2007 Form 3800) | 10 | | |

General Instructions

Section references are to the Internal Revenue Code.

What's New

- Rev. Proc. 2007-69 provides guidance on obtaining the required certification. See *Qualified Costs*.
- The Tax Technical Corrections Act of 2007 clarified the adjustment required when you deduct qualified costs under section 179B and also claim this credit in tax years ending after December 31, 2002. See TIP on this page.

Purpose of Form

Use Form 8896 to claim the low sulfur diesel fuel production credit.

The credit generally is 5 cents for every gallon of low sulfur diesel fuel produced by a qualified small business refiner during the tax year. However, the total credits allowed for all tax years cannot be more than the refiner's qualified costs limitation on line 3. This credit is part of the general business credit.

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

Definitions

Low Sulfur Diesel Fuel

This is diesel fuel with a sulfur content of 15 parts per million or less.

Small Business Refiner

A small business refiner generally is a refiner of crude oil with an average daily domestic refinery run or average retained production for all facilities that did not

exceed 205,000 barrels for the 1-year period ending on December 31, 2002. To figure the average daily domestic refinery run or retained production, only include refineries that were refineries of the refiner or a related person (within the meaning of section 613A(d)(3)) on April 1, 2003. However, a refiner is not a small business refiner for a tax year if more than 1,500 individuals are engaged in the refinery operations of the business on any day during the tax year.

Qualified Costs

For each facility, qualified costs are costs paid or incurred to comply with the highway diesel fuel sulfur control requirements of the Environmental Protection Agency (EPA) during the period beginning January 1, 2003, and ending on the earlier of:

- The date 1 year after the date on which the refiner must comply with these EPA requirements with respect to such facility or
- December 31, 2009.

Qualified costs include costs for the construction of new process operation units or the dismantling and reconstruction of existing process units to be used in the production of low sulfur diesel fuel, associated adjacent or offsite equipment (including tankage, catalyst, and power supply), engineering, construction period interest, and site work.

In addition, the small business refiner must obtain certification from the IRS (which will consult with the EPA) that the taxpayer's qualified costs will result in compliance with the applicable EPA regulations. This certification must be obtained not later than June 29, 2008, or, if later, the date that is 30 months after the first day of the first tax year in which the credit is determined. For details, see Rev. Proc. 2007-69 (available in I.R.B. 2007-49 at www.irs.gov/irb).



280C(d).

Unless you elect not to take this credit, your deductions will be reduced by the amount of your credit. For details, see section

Additional Information

For more information, see section 45H.

Specific Instructions

Use lines 1 through 6 to figure any low sulfur diesel fuel production credit from your own trade or business.

Cooperative Election To Allocate Credit to Patrons

A cooperative described in section 1381(a) can elect to allocate any part of the low sulfur diesel fuel production credit among the patrons of the cooperative. To make the election, attach a statement to the effect that the cooperative elects to allocate the credit among the patrons eligible to share in patronage dividends on the basis of the quantity or value of business done with or for the patrons for the tax year.

The election is not effective unless:

- Made on a timely filed return (including extensions). However, if the cooperative made an election on a tax return for a tax year ending after December 31, 2002, and filed before June 15, 2006, but failed to attach the required statement, the cooperative may attach that statement to the first federal income tax return it files after June 14, 2006.
- The cooperative designates the apportionment in a written notice mailed to its patrons during the payment period described in section 1382(d).

Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment
Sequence No. **143**

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

Name(s) as shown on return

Identifying number

| | (a) Oil-related production activities | (b) All activities |
|---|--|-----------------------|
| 1 Domestic production gross receipts (DPGR) | 1 | |
| 2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 | 2 | |
| 3 Enter deductions and losses allocable to DPGR (see instructions) | 3 | |
| 4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4 | 4 | |
| 5 Add lines 2 through 4 | 5 | |
| 6 Subtract line 5 from line 1 | 6 | |
| 7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) | 7 | |
| 8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10 | 8 | |
| 9 Amount allocated to beneficiaries of the estate or trust (see instructions) | 9 | |
| 10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here | 10a | |
| 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 | |
| 11 Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) | 11 | |
| 12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22 | 12 | |
| 13 Enter 9% of line 12 | 13 | |
| 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 | |
| 15 Subtract line 14b from line 13 | 15 | |
| 16 Form W-2 wages (see instructions) | 16 | |
| 17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) | 17 | |
| 18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20 | 18 | |
| 19 Amount allocated to beneficiaries of the estate or trust (see instructions) | 19 | |
| 20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18 | 20 | |
| 21 Form W-2 wage limitation. Enter 50% of line 20 | 21 | |
| 22 Enter the smaller of line 15 or line 21 | 22 | |
| 23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 | 23 | |
| 24 Expanded affiliated group allocation (see instructions) | 24 | |
| 25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return | 25 | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

Alternative Motor Vehicle Credit

► Attach to your tax return.

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

Name(s) shown on return

Identifying number

Note.

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 14 and 18.

| | | (a) Vehicle 1 | (b) Vehicle 2 |
|----|--|---------------|---------------|
| 1 | Year, make, and model of vehicle | | |
| 2 | Vehicle identification number (see instructions) . . | | |
| 3 | Enter date vehicle was placed in service (MM/DD/YYYY) | / / | / / |
| 4 | Reserved | | |
| 5 | Reserved | | |
| 6 | Reserved | | |
| 7 | Reserved | | |
| 8 | Reserved | | |
| 9 | Reserved | | |
| 10 | Reserved | | |
| 11 | Tentative credit (see instructions for amount to enter) | | |

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

Part II Credit for Business/Investment Use Part of Vehicle

| | | | | |
|----|---|----|---|---|
| 12 | Business/investment use percentage (see instructions) | 12 | % | % |
| 13 | Multiply line 11 by line 12 | 13 | | |
| 14 | Add columns (a) and (b) on line 13 | 14 | | |
| 15 | Alternative motor vehicle credit from partnerships and S corporations | 15 | | |
| 16 | Business/investment use part of credit. Add lines 14 and 15. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1r | 16 | | |

Part III Credit for Personal Use Part of Vehicle

| | | | | |
|----|---|----|--|--|
| 17 | If you skipped Part II, enter the amount from line 11. If you completed Part II, subtract line 13 from line 11 . . | 17 | | |
| 18 | Add columns (a) and (b) on line 17 | 18 | | |
| 19 | Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 | 19 | | |
| 20 | Personal credits from Form 1040 or 1040NR (see instructions) | 20 | | |
| 21 | Subtract line 20 from line 19. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit | 21 | | |
| 22 | Personal use part of credit. Enter the smaller of line 18 or line 21 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8910" in the space next to that box. If line 21 is smaller than line 18, see instructions | 22 | | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2012)

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

2012
 Attachment
 Sequence No. **151**

Name(s) shown on return

Identifying number

Part I Total Cost of Refueling Property

| | | | | |
|----------|---|----------|--|--|
| 1 | Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions) | 1 | | |
|----------|---|----------|--|--|

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

| | | | | |
|----------|---|----------|--|--|
| 2 | Business/investment use part (see instructions) | 2 | | |
| 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 | | |
| 7 | Enter the smaller of line 5 or line 6. | 7 | | |
| 8 | Alternative fuel vehicle refueling property credit from partnerships and S corporations. | 8 | | |
| 9 | Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1s | 9 | | |

Part III Credit for Personal Use Part of Refueling Property

| | | | | |
|-----------|---|------------|--|--|
| 10 | Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9 | 10 | | |
| 11 | Multiply line 10 by 30% (.30) | 11 | | |
| 12 | Maximum personal use part of credit (see instructions) | 12 | | |
| 13 | Enter the smaller of line 11 or line 12 | 13 | | |
| 14 | Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). • Other filers. Enter the regular tax before credits from your return. | 14 | | |
| 15 | Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: | | | |
| a | Foreign tax credit | 15a | | |
| b | Personal credits from Form 1040 or 1040NR (see instructions) | 15b | | |
| c | Non-business qualified electric vehicle credit from Form 8834, line 30 | 15c | | |
| d | Add lines 15a through 15c | 15d | | |
| 16 | Net regular tax. Subtract line 15d from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9 | 16 | | |
| 17 | Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule. | 17 | | |
| 18 | Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9 | 18 | | |
| 19 | Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions | 19 | | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2012)

Reconciliation of Schedule M-3 Taxable Income with Tax Return Taxable Income for Mixed Groups

OMB No. 1545-2062

► Attach to Schedule M-3 for Forms 1120, 1120-L, or 1120-PC.

| | | | |
|-----------------------|---|--------------------------------|--|
| Name of common parent | | Employer identification number | |
| 1 | Enter the tax reconciliation amount from the applicable line of Schedule M-3 (see instructions) | 1 | |
| 2a | Life/non-life loss limitation amount | 2a | |
| b | Limitation on non-insurance losses (Form 1120-L, page 1, line 25) | 2b | |
| c | Amount subtracted from policyholders surplus account (Form 1120-L, page 1, line 26) | 2c | |
| d | (1) Non-life capital loss limitation | 2d(1) | |
| | (2) Life capital loss limitation | 2d(2) | |
| e | (1) Non-life charitable deduction limitation | 2e(1) | |
| | (2) Life charitable deduction limitation | 2e(2) | |
| f | (1) Non-life dual consolidated loss amount disallowed | 2f(1) | |
| | (2) Life dual consolidated loss amount disallowed | 2f(2) | |
| 3 | Combine lines 1 through 2f(2) | 3 | |
| 4a | (1) Non-life net operating loss deduction | 4a(1) | |
| | (2) Life operations loss deduction | 4a(2) | |
| b | (1) Non-life dividends received deduction | 4b(1) | |
| | (2) Life dividends received deduction | 4b(2) | |
| c | (1) Non-life capital loss carryforward used | 4c(1) | |
| | (2) Life capital loss carryforward used | 4c(2) | |
| d | (1) Non-life charitable deduction carryforward used | 4d(1) | |
| | (2) Life charitable deduction carryforward used | 4d(2) | |
| e | Small life insurance company deduction (Form 1120-L, page 1, line 23) | 4e | |
| 5 | Add lines 4a(1) through 4e | 5 | |
| 6 | Subtract line 5 from line 3 | 6 | |
| 7 | Other adjustments to reconcile to taxable income on tax return (attach schedule) | 7 | |
| 8 | Total. Combine lines 6 and 7. This amount must equal the amount reported on the "Taxable income" line of the consolidated Form 1120, Form 1120-L, or Form 1120-PC (see instructions) | 8 | |

For Paperwork Reduction Act Notice, see page 2.

Cat. No. 37727E

Form **8916** (Rev. 12-2008)

Supplemental Attachment to Schedule M-3

► Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
► Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

2012

| | |
|-----------------------|--------------------------------|
| Name of common parent | Employer identification number |
| Name of subsidiary | Employer identification number |

Part I Cost of Goods Sold

| Cost of Goods Sold Items | (a) Expense per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Deduction per Tax Return |
|--|--|--------------------------------|--------------------------------|------------------------------------|
| 1 Amounts attributable to cost flow assumptions | | | | |
| 2 Amounts attributable to: | | | | |
| a Stock option expense | | | | |
| b Other equity based compensation | | | | |
| c Meals and entertainment | | | | |
| d Parachute payments | | | | |
| e Compensation with section 162(m) limitation | | | | |
| f Pension and profit sharing | | | | |
| g Other post-retirement benefits | | | | |
| h Deferred compensation | | | | |
| i Section 198 environmental remediation costs | | | | |
| j Amortization | | | | |
| k Depletion | | | | |
| l Depreciation | | | | |
| m Corporate owned life insurance premiums | | | | |
| n Other section 263A costs | | | | |
| 3 Inventory shrinkage accruals. | | | | |
| 4 Excess inventory and obsolescence reserves | | | | |
| 5 Lower of cost or market write-downs | | | | |
| 6 Other items with differences (attach schedule) | | | | |
| 7 Other items with no differences. | | | | |
| 8 Total cost of goods sold. Add lines 1 through 7, in columns a, b, c, and d. | | | | |

Part II Interest Income

| | Interest Income Item | (a) Income (Loss) per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Income (Loss) per Tax Return |
|-----------|--|--|--------------------------------|--------------------------------|--|
| 1 | Tax-exempt interest income | | | | |
| 2 | Interest income from hybrid securities | | | | |
| 3 | Sale/lease interest income | | | | |
| 4a | Intercompany interest income — From outside tax affiliated group | | | | |
| 4b | Intercompany interest income — From tax affiliated group | | | | |
| 5 | Other interest income | | | | |
| 6 | Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11. | | | | |

Part III Interest Expense

| | Interest Expense Item | (a) Expense per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Deduction per Tax Return |
|-----------|--|--|--------------------------------|--------------------------------|---------------------------------|
| 1 | Interest expense from hybrid securities | | | | |
| 2 | Lease/purchase interest expense | | | | |
| 3a | Intercompany interest expense — Paid to outside tax affiliated group | | | | |
| 3b | Intercompany interest expense — Paid to tax affiliated group | | | | |
| 4 | Other interest expense | | | | |
| 5 | Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26. | | | | |

Form **8916-A** (2012)

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

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

Attachment
Sequence No. **160**

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

General Instructions

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

Purpose of Form

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

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

Definitions

Employer-owned life insurance

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

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

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

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

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

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

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

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

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

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

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

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

Electronic notification and consent.

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

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

Disqualified Corporate Interest Expense Disallowed Under Section 163(j) and Related Information

► Attach to the corporation's income tax return.
► See separate instructions.

OMB No. 1545-2127

Name of corporation (name of parent, if an affiliated group)

Employer identification number

Check here if the form is being filed on behalf of an affiliated group described in section 1504(a) ☒ ☐

| | | | |
|---|-----------|--|--|
| 1a Enter the total amount of the corporation's money at the end of the tax year | 1a | | |
| b Enter the adjusted basis of all the corporation's other assets at the end of the tax year | 1b | | |
| c Add lines 1a and 1b | 1c | | |
| d Enter the total amount of the corporation's indebtedness at the end of the tax year (see instructions) | 1d | | |
| e Subtract line 1d from line 1c. If zero or less, enter \$1 | 1e | | |
| f Debt to equity ratio. Divide line 1d by line 1e (see instructions) | 1f | | |
| g Is the corporation including as part of its assets on line 1b stock described in Regulations section 1.7874-1(d) that it holds in a corporation to whom it paid disqualified interest? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| If "Yes," enter the adjusted basis of that stock ► \$ | | | |
| h Is the corporation including as part of its assets on line 1b stock it holds in foreign subsidiaries? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| If "Yes," enter the adjusted basis of that stock ► \$ | | | |
| i Is the corporation including as part of its assets on line 1b tangible assets it directly holds that are located in a foreign country? (see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| If "Yes," enter the adjusted basis of those tangible assets ► \$ | | | |
| j Is the corporation including as part of its assets on line 1b any intangible assets? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| If "Yes," enter the adjusted basis of those intangible assets ► \$ | | | |
| 2a Enter the interest paid or accrued by the corporation for the tax year | 2a | | |
| b Enter any interest includible in the gross income of the corporation for the tax year | 2b | | |
| c Net interest expense. Subtract line 2b from line 2a. If zero or less, enter -0- | 2c | | |
| 3a Enter the corporation's taxable income (loss) before the application of section 163(j) | 3a | | |
| b Enter the corporation's net interest expense from line 2c | 3b | | |
| c Enter any net operating loss deduction taken by the corporation under section 172 | 3c | | |
| d Enter any deduction taken under section 199 | 3d | | |
| e Enter any deduction taken for depreciation, amortization, or depletion | 3e | | |
| f Enter any additional adjustments the corporation has made to its taxable income (loss) (other than those listed on lines 3b through 3e above) in arriving at its adjusted taxable income (see instructions—attach schedule) | 3f | | |
| g Adjusted taxable income. Combine lines 3a through 3f. If zero or less, enter -0- | 3g | | |

| | | | |
|---|-----------|-----------|--|
| 4a Multiply line 3g by 50% | 4a | [Red Box] | |
| b Enter any unused excess limitation carried forward to the current tax year from the prior 3 tax years (see instructions) | 4b | [Red Box] | |
| c Add lines 4a and 4b | 4c | [Red Box] | |
| d Excess interest expense. Subtract line 4c from line 2c. If zero or less, enter -0- | 4d | [Red Box] | |
| 5a Enter any disqualified interest paid or accrued by the corporation to a related person | 5a | [Red Box] | |
| b Enter any disqualified interest paid or accrued by the corporation on indebtedness subject to a disqualified guarantee | 5b | [Red Box] | |
| c Enter any interest paid or accrued by a taxable REIT subsidiary (as defined in section 856(l)) of a real estate investment trust to such trust | 5c | [Red Box] | |
| d Add lines 5a, 5b, and 5c | 5d | [Red Box] | |
| e Enter any disqualified interest disallowed under section 163(j) for prior tax years that is treated as paid or accrued in the current tax year | 5e | [Red Box] | |
| f Total disqualified interest for the tax year. Add lines 5d and 5e | 5f | [Red Box] | |

| 6 Information about related persons receiving disqualified interest: | |
|--|--|
| Name, Address, and ZIP code | Country of Incorporation or Organization |
| a _____ _____ _____ | [Red Box] |
| b _____ _____ _____ | [Red Box] |
| c _____ _____ _____ | [Red Box] |
| d _____ _____ _____ | [Red Box] |
| e _____ _____ _____ | [Red Box] |

| | | | |
|--|----------|-----------|--|
| 7 Amount of interest deduction disallowed under section 163(j) for the current tax year and carried forward to the next tax year. If line 1f is 1.5 or less, enter the smaller of line 4d or line 5e. If line 1f is greater than 1.5, subtract the smaller of line 4d or line 5d from the interest the corporation would have otherwise deducted this tax year (see instructions) | 7 | [Red Box] | |
|--|----------|-----------|--|

| | | | |
|--|-----------|-----------|--|
| 8a Unused excess imitation carryforward from the prior 2 tax years . | 8a | [Red Box] | |
| b Excess limitation for the current tax year. Subtract line 2c from line 4a. If zero or less, enter -0- | 8b | [Red Box] | |
| c Excess limitation carryforward to the next tax year. Add lines 8a and 8b (see instructions) . | 8c | [Red Box] | |

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

2012Attachment
Sequence No. **125**

Name(s) shown on return

Identifying number

Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than certain two- or three-wheeled or low-speed four-wheeled vehicles acquired before 2012).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles acquired before 2012 on Form 8834.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

| | | (a) Vehicle 1 | (b) Vehicle 2 |
|---|----------|---------------|---------------|
| 1 Year, make, and model of vehicle | 1 | | |
| 2 Vehicle identification number (see instructions) . . | 2 | | |
| 3 Enter date vehicle was placed in service (MM/DD/YYYY) | 3 | | |
| 4 If the vehicle is a two- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions) . | 4 | | |

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

Part II Credit for Business/Investment Use Part of Vehicle

| | | | |
|---|-----------|----------|----------|
| 5 Business/investment use percentage (see instructions) | 5 | % | % |
| 6 Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11 | 6 | | |
| 7 Section 179 expense deduction (see instructions) . | 7 | | |
| 8 Subtract line 7 from line 6. | 8 | | |
| 9 Multiply line 8 by 10% (.10) | 9 | | |
| 10 Maximum credit per vehicle | 10 | 2,500 00 | 2,500 00 |
| 11 If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 9 or line 10 | 11 | | |
| 12 Add columns (a) and (b) on line 11 | 12 | | |
| 13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations | 13 | | |
| 14 Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1y | 14 | | |

Part III Credit for Personal Use Part of Vehicle

| | | | |
|--|-----------|--|--|
| 15 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and enter this amount on line 18 | 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 | | |

Part III Credit for Personal Use Part of Vehicle *(continued)*

| | | (a) Vehicle 1 | (b) Vehicle 2 |
|--|-----------|---------------|---------------|
| 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 | | |
| 20 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 | 20 | | |
| 21 Personal credits from Form 1040 or 1040NR (see instructions) | 21 | | |
| 22 Subtract line 21 from line 20 | 22 | | |
| 23 Personal use part of credit. Enter the smaller of line 19 or line 22 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box c on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions | 23 | | |

Form **8936** (2012)

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

2012Department of the Treasury
Internal Revenue Service► **Attach to your tax return.**► **Information about Form 8941 and its separate instructions is at www.irs.gov/form8941.**Attachment
Sequence No. **63**

| Name(s) shown on return | | Identifying number | |
|-------------------------|--|--------------------|--|
| 1a | Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions) | 1a | |
| b | Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1a (see instructions) | 1b | |
| 2 | Enter the number of full-time equivalent employees you had for the tax year (see instructions). 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 (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12 | 3 | |
| 4 | Premiums you paid during the tax year for employees included on line 1a for health insurance coverage under a qualifying arrangement (see instructions) | 4 | |
| 5 | Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions) | 5 | |
| 6 | Enter the smaller of line 4 or line 5 | 6 | |
| 7 | Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35) | 7 | |
| 8 | If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions | 8 | |
| 9 | If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions | 9 | |
| 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 | |
| 12 | Enter the smaller of line 9 or line 11 | 12 | |
| 13 | If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1a for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions) | 13 | |
| 14 | Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13 | 14 | |
| 15 | Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) | 15 | |
| 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 | |
| 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 2012 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** (2012)

Changes to Corporation Statistics Branch Programs

Partnership Programs

Form 1065, U.S. Return of Partnership Income

On the income statement, lines that had been added in 2011 to address reporting requirements for payments made in settlement of merchant card and third party network transactions (lines 1a and 1c) were removed from the form.

On Schedule B, a new element was added to line 17 to capture the actual count of Forms 8865 attached to the return as requested by the SOI 8865 study. Also, line 20, the number of partners that are foreign governments under section 982, was added to the form.

Form 1065 Schedule D and Form 1065-B Schedule D, Capital Gains and Losses

Part I, "Short-Term Capital Gains and Losses," and Part II, "Long-Term Capital Gains and Losses," will now be figured on Form 8949, *Sales and Other Dispositions of Capital Assets*. The study will include the totals that are carried over from Form 8949 to Schedule D, Part I, lines 1 through 3 and Part II, lines 8 through 10.

Form 1125-A, Cost of Goods Sold

The following existing lines will be added to the study based on a request from JCT.

- Line 9a: Methods used for valuing closing inventory
- Line 9b: Write down of subnormal goods indicator
- Line 9c: LIFO inventory adoption indicator
- Line 9d: Amount of closing inventory computed under LIFO
- Line 9e: Rules of section 263A applied indicator
- Line 9f: Change in determining quantity, cost or valuations between opening and closing inventory indicator

Form 3468, Investment Credit

Line 8 is now "Reserved" to reflect the expiration of the Qualifying Therapeutic Discovery Credit.

Form 8834, Qualified Plug-in Electric and Electric Vehicle Plug-in Credit

This credit expired for vehicles acquired after 2011. However, if a taxpayer acquired the plugin vehicle before 2012, but placed that vehicle in service during 2012, the taxpayer was still able to claim the credit for 2012.

Form 8844, Empowerment Zone Employment Credit

Line 1b is now "Reserved." The title of the form was changed to reflect the expiration of the Renewal Community portion of the credit.

Form 8910, Alternative Motor Vehicle Credit

Part I, lines 4 through 10 are now "Reserved" to reflect the expiration of the plug-in electric vehicle conversion credit. Lines 1 through 3 are no longer edited.

Form 8941, Credit for Small Employer Health Insurance Premiums

New line 1b, EIN used to report employment taxes, was added for 2012.

| | | | | |
|---|-------------------------------|--|--|----------------------------------|
| 1065 Form Department of the Treasury Internal Revenue Service | | U.S. Return of Partnership Income For calendar year 2012, or tax year beginning [redacted], 2012, ending [redacted], 20 [redacted] ▶ Information about Form 1065 and its separate instructions is at www.irs.gov/form1065 . | | OMB No. 1545-0099 2012 |
| A Principal business activity [redacted] | Print or type. | Name of partnership [redacted] | D Employer identification number [redacted] | |
| B Principal product or service [redacted] | | Number, street, and room or suite no. If a P.O. box, see the instructions. | E Date business started [redacted] | |
| C Business code number [redacted] [redacted] | | City or town, state, and ZIP code [redacted] [redacted] | F Total assets (see the instructions) \$ [redacted] | |

G Check applicable boxes: (1) [redacted] Initial return (2) [redacted] Final return (3) ☐ Name change (4) ☐ Address change (5) [redacted] Amended return
(6) [redacted] Technical termination - also check (1) or (2)

H Check accounting method: (1) [redacted] Cash (2) [redacted] Accrual (3) [redacted] Other (specify) ▶

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶

J Check if Schedules C and M-3 are attached ☐

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

| | | | | | |
|--|---|-----------------------|----------------------|-----------------------|--|
| Income | 1a Gross receipts or sales | 1a [redacted] | | | |
| | b Returns and allowances | 1b [redacted] | | | |
| | c Balance. Subtract line 1b from line 1a | | | 1c [redacted] | |
| | 2 Cost of goods sold (attach Form 1125-A) | | | 2 [redacted] | |
| | 3 Gross profit. Subtract line 2 from line 1c | | | 3 [redacted] | |
| | 4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) | | | 4 [redacted] | |
| | 5 Net farm profit (loss) (attach Schedule F (Form 1040)) | | | 5 [redacted] | |
| | 6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) | | | 6 [redacted] | |
| 7 Other income (loss) (attach statement) | | | 7 [redacted] | | |
| 8 Total income (loss). Combine lines 3 through 7 | | | 8 [redacted] | | |
| Deductions (see the instructions for limitations) | 9 Salaries and wages (other than to partners) (less employment credits) | | | 9 [redacted] | |
| | 10 Guaranteed payments to partners | | | 10 [redacted] | |
| | 11 Repairs and maintenance | | | 11 [redacted] | |
| | 12 Bad debts | | | 12 [redacted] | |
| | 13 Rent | | | 13 [redacted] | |
| | 14 Taxes and licenses | | | 14 [redacted] | |
| | 15 Interest | | | 15 [redacted] | |
| | 16a Depreciation (if required, attach Form 4562) | 16a [redacted] | | | |
| | b Less depreciation reported on Form 1125-A and elsewhere on return | 16b [redacted] | | 16c [redacted] | |
| | 17 Depletion (Do not deduct oil and gas depletion.) | | | 17 [redacted] | |
| | 18 Retirement plans, etc. | | | 18 [redacted] | |
| | 19 Employee benefit programs | | | 19 [redacted] | |
| | 20 Other deductions (attach statement) | | | 20 [redacted] | |
| | 21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20 | | | 21 [redacted] | |
| 22 Ordinary business income (loss). Subtract line 21 from line 8 | | | 22 [redacted] | | |

| | | | | | |
|-------------------------------|---|----------------------|--------|---|------|
| Sign Here | Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge. | | | | |
| | ▶ Signature of general partner or limited liability company member manager | | ▶ Date | | |
| Paid Preparer Use Only | Print/Type preparer's name [redacted] | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | Firm's name ▶ | Firm's EIN ▶ | | | |
| | Firm's address ▶ | Phone no. | | | |

Schedule B Other Information

| | | |
|---|--|-------------------------------------|
| 1 What type of entity is filing this return? Check the applicable box: | Yes | No |
| a <input checked="" type="checkbox"/> Domestic general partnership | | |
| b <input checked="" type="checkbox"/> Domestic limited partnership | | |
| c <input checked="" type="checkbox"/> Domestic limited liability company | | <input checked="" type="checkbox"/> |
| d <input checked="" type="checkbox"/> Domestic limited liability partnership | | |
| e <input checked="" type="checkbox"/> Foreign partnership | | |
| f <input checked="" type="checkbox"/> Other <input checked="" type="checkbox"/> <u> </u> Type of Entity | | |
| 2 At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person? | <input checked="" type="checkbox"/> | |
| 3 At the end of the tax year: | | |
| a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership | <input checked="" type="checkbox"/> | |
| b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership | <input checked="" type="checkbox"/> | |
| 4 At the end of the tax year, did the partnership: | | |
| a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below | <input checked="" type="checkbox"/> | |
| (i) Name of Corporation | (ii) Employer Identification Number (if any) | (iii) Country of Incorporation |
| | | |
| | | |
| | | |
| | | |
| | | |
| b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below | <input checked="" type="checkbox"/> | |
| (i) Name of Entity | (ii) Employer Identification Number (if any) | (iii) Type of Entity |
| (iv) Country of Organization | (v) Maximum Percentage Owned in Profit, Loss, or Capital | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| 5 Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details | <input checked="" type="checkbox"/> | |
| 6 Does the partnership satisfy all four of the following conditions? | | |
| a The partnership's total receipts for the tax year were less than \$250,000. | | |
| b The partnership's total assets at the end of the tax year were less than \$1 million. | | |
| c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. | | |
| d The partnership is not filing and is not required to file Schedule M-3 | <input checked="" type="checkbox"/> | |
| If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1. | | |
| 7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)? | <input checked="" type="checkbox"/> | |
| 8 During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? | <input checked="" type="checkbox"/> | |
| 9 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? | <input checked="" type="checkbox"/> | |
| 10 At any time during calendar year 2012, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country. <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | |

Schedule B Other Information (continued)

| | Yes | No |
|---|-------------------------------------|--------------------------|
| 11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 12a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly-owned by the partnership throughout the tax year) <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶ <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 16 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶ <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶ <input checked="" type="checkbox"/> NEW 8865 Counter | <input type="checkbox"/> | <input type="checkbox"/> |
| 18a Did you make any payments in 2012 that would require you to file Form(s) 1099? See instructions | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b If "Yes," did you or will you file required Form(s) 1099? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶ <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 20 Enter the number of partners that are foreign governments under section 892. ▶ <input checked="" type="checkbox"/> NEW | <input type="checkbox"/> | <input type="checkbox"/> |

Designation of Tax Matters Partner (see instructions)

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

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

Form **1065** (2012)

| Schedule K Partners' Distributive Share Items | | Total amount | |
|---|--|---|------------|
| Income (Loss) | 1 Ordinary business income (loss) (page 1, line 22) | 1 | |
| | 2 Net rental real estate income (loss) (attach Form 8825) | 2 | |
| | 3a Other gross rental income (loss) 3a | | |
| | b Expenses from other rental activities (attach statement) 3b | | |
| | c Other net rental income (loss). Subtract line 3b from line 3a | 3c | |
| | 4 Guaranteed payments | 4 | |
| | 5 Interest income | 5 | |
| | 6 Dividends: a Ordinary dividends 6a | | |
| | b Qualified dividends 6b | | |
| | 7 Royalties | 7 | |
| | 8 Net short-term capital gain (loss) (attach Schedule D (Form 1065)) | 8 | |
| Deductions | 9a Net long-term capital gain (loss) (attach Schedule D (Form 1065)) | 9a | |
| | b Collectibles (28%) gain (loss) 9b | | |
| | c Unrecaptured section 1250 gain (attach statement) 9c | | |
| | 10 Net section 1231 gain (loss) (attach Form 4797) | 10 | |
| | 11 Other income (loss) (see instructions) Type ▶ | 11 | |
| | 12 Section 179 deduction (attach Form 4562) | 12 | |
| | 13a Contributions | 13a | |
| | b Investment interest expense | 13b | |
| | c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶ | 13c(2) | |
| | d Other deductions (see instructions) Type ▶ | 13d | |
| | Self-Employment | 14a Net earnings (loss) from self-employment | 14a |
| b Gross farming or fishing income | | 14b | |
| c Gross nonfarm income | | 14c | |
| Credits | 15a Low-income housing credit (section 42(j)(5)) | 15a | |
| | b Low-income housing credit (other) | 15b | |
| | c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468) | 15c | |
| | d Other rental real estate credits (see instructions) Type ▶ | 15d | |
| | e Other rental credits (see instructions) Type ▶ | 15e | |
| | f Other credits (see instructions) Type ▶ | 15f | |
| Foreign Transactions | 16a Name of country or U.S. possession ▶ | | |
| | b Gross income from all sources | 16b | |
| | c Gross income sourced at partner level | 16c | |
| | Foreign gross income sourced at partnership level | | |
| | d Passive category ▶ e General category ▶ f Other ▶ | 16f | |
| | Deductions allocated and apportioned at partner level | | |
| | g Interest expense ▶ h Other ▶ | 16h | |
| | Deductions allocated and apportioned at partnership level to foreign source income | | |
| | i Passive category ▶ j General category ▶ k Other ▶ | 16k | |
| | l Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/> | 16l | |
| m Reduction in taxes available for credit (attach statement) | 16m | | |
| n Other foreign tax information (attach statement) | | | |
| Alternative Minimum Tax (AMT) Items | 17a Post-1986 depreciation adjustment | 17a | |
| | b Adjusted gain or loss | 17b | |
| | c Depletion (other than oil and gas) | 17c | |
| | d Oil, gas, and geothermal properties—gross income | 17d | |
| | e Oil, gas, and geothermal properties—deductions | 17e | |
| | f Other AMT items (attach statement) | 17f | |
| Other Information | 18a Tax-exempt interest income | 18a | |
| | b Other tax-exempt income | 18b | |
| | c Nondeductible expenses | 18c | |
| | 19a Distributions of cash and marketable securities | 19a | |
| | b Distributions of other property | 19b | |
| | 20a Investment income | 20a | |
| b Investment expenses | 20b | | |
| c Other items and amounts (attach statement) | | | |

Analysis of Net Income (Loss)

| | | | | | | | |
|----------|---|--------------------------|----------------------------|------------------|-------------------------|--------------------|--|
| 1 | Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l | | | | | 1 | |
| 2 | Analysis by partner type: | | | | | | |
| | (i) Corporate | (ii) Individual (active) | (iii) Individual (passive) | (iv) Partnership | (v) Exempt organization | (vi) Nominee/Other | |
| a | General partners | | | | | | |
| b | Limited partners | | | | | | |

| Schedule L Balance Sheets per Books | | Beginning of tax year | | End of tax year | |
|--|--|-----------------------|-----|-----------------|-----|
| Assets | | (a) | (b) | (c) | (d) |
| 1 | Cash | | | | |
| 2a | Trade notes and accounts receivable | | | | |
| b | Less allowance for bad debts | | | | |
| 3 | Inventories | | | | |
| 4 | U.S. government obligations | | | | |
| 5 | Tax-exempt securities | | | | |
| 6 | Other current assets (attach statement) | | | | |
| 7a | Loans to partners (or persons related to partners) | | | | |
| b | Mortgage and real estate loans | | | | |
| 8 | Other investments (attach statement) | | | | |
| 9a | Buildings and other depreciable assets | | | | |
| b | Less accumulated depreciation | | | | |
| 10a | Depletable assets | | | | |
| b | Less accumulated depletion | | | | |
| 11 | Land (net of any amortization) | | | | |
| 12a | Intangible assets (amortizable only) | | | | |
| b | Less accumulated amortization | | | | |
| 13 | Other assets (attach statement) | | | | |
| 14 | Total assets | | | | |
| Liabilities and Capital | | | | | |
| 15 | Accounts payable | | | | |
| 16 | Mortgages, notes, bonds payable in less than 1 year | | | | |
| 17 | Other current liabilities (attach statement) | | | | |
| 18 | All nonrecourse loans | | | | |
| 19a | Loans from partners (or persons related to partners) | | | | |
| b | Mortgages, notes, bonds payable in 1 year or more | | | | |
| 20 | Other liabilities (attach statement) | | | | |
| 21 | Partners' capital accounts | | | | |
| 22 | Total liabilities and capital | | | | |

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

| | | | | | |
|----------|--|--|----------|---|--|
| 1 | Net income (loss) per books | | 6 | Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize): | |
| 2 | Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize): | | a | Tax-exempt interest \$ | |
| 3 | Guaranteed payments (other than health insurance) | | 7 | Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize): | |
| 4 | Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize): | | a | Depreciation \$ | |
| a | Depreciation \$ | | 8 | Add lines 6 and 7 | |
| b | Travel and entertainment \$ | | 9 | Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5 | |
| 5 | Add lines 1 through 4 | | | | |

Schedule M-2 Analysis of Partners' Capital Accounts

| | | | | | |
|----------|------------------------------------|--|-------------------|---|--|
| 1 | Balance at beginning of year | | 6 | Distributions: a Cash | |
| 2 | Capital contributed: a Cash | | b Property | | |
| | b Property | | 7 | Other decreases (itemize): | |
| 3 | Net income (loss) per books | | 8 | Add lines 6 and 7 | |
| 4 | Other increases (itemize): | | 9 | Balance at end of year. Subtract line 8 from line 5 | |
| 5 | Add lines 1 through 4 | | | | |

Name of partnership

▶ **Attach to Form 1065. See instructions on back.**

OMB No. 1545-0099

| | |
|--------------------------------------|--|
| Employer identification number (EIN) | |
|--------------------------------------|--|

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

| (i) Name of Entity | (ii) Employer Identification Number (if any) | (iii) Type of Entity | (iv) Country of Organization | (v) Maximum Percentage Owned in Profit, Loss, or Capital |
|--------------------|---|----------------------|---------------------------------|--|
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | | |
| | | | | |
| | | | | |
| | All lines will be edited | | | |
| | | | | |
| | | | | |

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

| (i) Name of Individual or Estate | (ii) Identifying Number (if any) | (iii) Country of Citizenship (see instructions) | (iv) Maximum Percentage Owned in Profit, Loss, or Capital |
|----------------------------------|-------------------------------------|---|--|
| | | | |
| | | | |
| | | | |
| | | | |
| | All lines will | be edited | |
| | | | |
| | | | |

Schedule B-1 (Form 1065) (Rev. 12-2011)

**SCHEDULE D
(Form 1065)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**

▶ Attach to Form 1065 or Form 8865.

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

▶ Information about Schedule D (Form 1065) and its separate instructions is at www.irs.gov/form1065.

OMB No. 1545-0099

2012

Name of partnership

Employer identification number

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

| Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d) | (e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|--|--|---|---|--|
| 1 Short-term totals from all Forms 8949 with box A checked in Part I | | | | NEW |
| 2 Short-term totals from all Forms 8949 with box B checked in Part I | | | | NEW |
| 3 Short-term totals from all Forms 8949 with box C checked in Part I | | | | NEW |
| 4 Short-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 4 | |
| 5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 5 | |
| 6 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts | | | 6 | |
| 7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11 | | | 7 | |

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

| Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d) | (e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g) | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|---|---|--|--|--|
| 8 Long-term totals from all Forms 8949 with box A checked in Part II | | | | NEW |
| 9 Long-term totals from all Forms 8949 with box B checked in Part II | | | | NEW |
| 10 Long-term totals from all Forms 8949 with box C checked in Part II | | | | NEW |
| 11 Long-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 11 | |
| 12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 12 | |
| 13 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts | | | 13 | |
| 14 Capital gain distributions (see instructions) | | | 14 | |
| 15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11 | | | 15 | |

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 11393G

Schedule D (Form 1065) 2012

**U.S. Return of Income for
Electing Large Partnerships**► Information about Form 1065-B and its separate instructions is at www.irs.gov/form1065b.

OMB No. 1545-1626

2012

| | | | |
|--|------------------------------|--|--|
| A Principal business activity | TYPE or PRINT | Name of partnership | D Employer identification number |
| B Principal product or service | | Number, street, and room or suite no. If a P.O. box, see instructions. | E Date business started |
| C Business code no. (see instructions) | | City or town, state, and ZIP code | F Total assets (see instructions) |
| | | | \$ |

- G** Check applicable boxes: (1) ☒ Final return (2) ☐ Name change (3) ☐ Address change (4) ☒ Amended return
- H** Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ►
- J** Check if Schedule M-3 (Form 1065) is attached ☐

Part I Taxable Income or Loss From Passive Loss Limitation Activities

| | | | | | | | |
|---|--|------------|--------------------------------------|--|----------------|-----------|--------------------------------|
| Income | 1a Gross receipts or sales | | b Less returns and allowances | | c Bal ► | 1c | |
| | 2 Cost of goods sold (attach Form 1125-A) | | | | | 2 | |
| | 3 Gross profit. Subtract line 2 from line 1c | | | | | 3 | |
| | 4 Net rental real estate income (loss) (attach Form 8825) | | | | | 4 | |
| | 5 Net income (loss) from other rental activities (attach statement) | | | | | 5 | |
| | 6 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) | | | | | 6 | |
| | 7 Net farm profit (loss) (attach Schedule F (Form 1040)) | | | | | 7 | |
| | 8 Excess of net short-term capital gain over net long-term capital loss (Schedule D, line 19) | | | | | 8 | |
| | 9 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) | | | | | 9 | |
| | 10 Other income (loss) (see instructions) (attach statement) | | | | | 10 | |
| | 11 Total income (loss). Combine lines 3 through 10 | | | | | 11 | |
| Deductions | 12 Salaries and wages (other than to partners) (less employment credits) | | | | | 12 | |
| | 13 Guaranteed payments to partners | | | | | 13 | |
| | 14 Repairs and maintenance | | | | | 14 | |
| | 15 Bad debts | | | | | 15 | |
| | 16 Rent | | | | | 16 | |
| | 17 Taxes and licenses | | | | | 17 | |
| | 18 Interest | | | | | 18 | |
| | 19a Depreciation and section 179 expense deduction (see instructions) | 19a | | | | | Section 179 |
| | b Less: depreciation reported on Form 1125-A and elsewhere on return | 19b | | | | | |
| | 20 Depletion | | | | | 20 | Oil & Gas Depletion |
| | 21 Retirement plans, etc. | | | | | 21 | |
| | 22 Employee benefit programs | | | | | 22 | |
| | 23 Other deductions (attach statement) | | | | | 23 | |
| | 24 Total deductions. Add the amounts shown in the far right column for lines 12 through 23 | | | | | 24 | |
| 3.5% Gross Income Tax for PTP | | | | | | | |
| 25 Taxable income (loss) from passive loss limitation activities. Subtract line 24 from line 11 | | | | | 25 | | |
| Tax and Payments | 26 Tax (see instructions). Check if from: a <input type="checkbox"/> Form 4255 b <input type="checkbox"/> Form 8611 | | | | | 26 | |
| | 27 Other payments. Check if from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 | | | | | 27 | |
| | 28 Amount owed. Enter the excess of line 26 over line 27 | | | | | 28 | |
| | 29 Overpayment. Enter the excess of line 27 over line 26 | | | | | 29 | |

Sign Here

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

Signature of general partner or limited liability company member manager

Date

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☒ No**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 26265H

Form **1065-B** (2012)

Part II Taxable Income or Loss From Other Activities

| | | | | |
|------------|---|------------|----------|--|
| 1 | Interest | | 1 | |
| 2a | Total ordinary dividends | 2a | | |
| b | Qualified dividends | 2b | | |
| c | Nonqualified dividends (subtract line 2b from 2a) | 2c | | |
| 3 | Gross royalties | 3 | | |
| 4 | Excess of net short-term capital gain over net long-term capital loss (Schedule D, line 22) | 4 | | |
| 5 | Other income (loss) (see instructions) (attach statement) | 5 | | |
| 6 | Total income (loss). Add lines 1, 2c, 3, 4, and 5 | 6 | | |
| 7 | Interest expense on investment debts (attach Form 4952) | 7 | | |
| 8 | State and local income taxes (see instructions) | 8 | | |
| 9 | Charitable contributions (see instructions for limitations and required attachment) | 9 | | |
| 10a | Total miscellaneous itemized deductions | 10a | | |
| b | Deductible amount. Multiply line 10a by 30% | 10b | | |
| 11 | Other deductions (attach statement) | 11 | | |
| 12 | Total deductions. Add lines 7, 8, 9, 10b, and 11 | 12 | | |
| 13 | Taxable income (loss) from other activities. Subtract line 12 from line 6 | 13 | | |

Schedule B Other Information (see instructions)

| | Yes | No |
|---|-----|----|
| 1 What type of entity is filing this return? Check the applicable box: | | |
| a Domestic general partnership | | |
| b Domestic limited partnership | | |
| c Domestic limited liability company | | |
| d Domestic limited liability partnership | | |
| e Foreign partnership | | |
| f Other ▶ Type of Entity | | |
| 2 Are any partners in this partnership also partnerships? | | |
| 3 During the partnership's tax year, did the partnership own any interest in another partnership or in any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," see instructions for required attachment | | |
| 4 Does this partnership have any foreign partners? If "Yes," the partnership may have to file Forms 8804, 8805, and 8813. (See instructions.) | | |
| 5 Is this partnership a publicly traded partnership as defined in section 469(k)(2)? | | |
| 6 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? | | |
| 7 At any time during calendar year 2012, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country. ▶ | | |
| 8 During the tax year, did the partnership receive a distribution from, or was it the grantor to, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520 | | |
| 9 Enter the number of Forms 8865 , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶ | | |

Schedule D Capital Gains and Losses (Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.)**Part I—Short-Term Capital Gains and Losses—Assets Held One Year or Less**

Complete Form 8949 before completing line 1, 2, or 3.
This form may be easier to complete if you round off cents to whole dollars.

| | (d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d) | (e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|---|--|---|---|--|
| 1 Short-term totals from all Forms 8949 with box A checked in Part I | | | | NEW |
| 2 Short-term totals from all Forms 8949 with box B checked in Part I | | | | NEW |
| 3 Short-term totals from all Forms 8949 with box C checked in Part I | | | | NEW |
| 4 Short-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 4 | |
| 5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 5 | |
| 6 Reserved for future use | | | 6 | |
| 7 Net short-term capital gain or (loss). Combine lines 1 through 5 in column (h) | | | 7 | |

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

Complete Form 8949 before completing line 8, 9, or 10.
This form may be easier to complete if you round off cents to whole dollars.

| | (d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d) | (e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g) | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|--|---|--|--|--|
| 8 Long-term totals from all Forms 8949 with box A checked in Part II | | | | NEW |
| 9 Long-term totals from all Forms 8949 with box B checked in Part II | | | | NEW |
| 10 Long-term totals from all Forms 8949 with box C checked in Part II | | | | NEW |
| 11 Enter gain from Form 4797, Part I | | | 11 | |
| 12 Long-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 12 | |
| 13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 13 | |
| 14 Net long-term capital gain or (loss). Combine lines 8 through 13 in column (h) | | | 14 | |

Part III—Summary of Parts I and II

| | | | |
|--|-----------|--|--|
| 15 Combine lines 7 and 14 and enter the net gain (loss) | 15 | | |
| 16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 14) | 16 | | |
| 17 Net capital gain or (loss). Subtract line 16 from line 15 | 17 | | |

Part IV—Net Capital Gain (Loss) From Passive Loss Limitation Activities

| | | | |
|--|-----------|--|--|
| 18 Redetermine the amount on line 16 by taking into account only gains and losses from passive loss limitation activities | 18 | | |
| 19 Excess of net short-term capital gain over net long-term capital loss. Enter the smaller of the amount on line 16 or line 18. Enter here and on page 1, Part I, line 8 | 19 | | |
| 20 Redetermine the amount on line 17 by taking into account only gains and losses from passive loss limitation activities | 20 | | |
| 21 Net capital gain or (loss) from passive loss limitation activities. If lines 17 and 20 are both positive or both negative, enter the smaller of line 17 or line 20. Otherwise, enter -0-. Enter here and on Schedule K, line 4a | 21 | | |
| Note. When figuring whether line 17 or line 20 is smaller , treat both numbers as positive. | | | |

Part V—Net Capital Gain (Loss) From Other Activities

| | | | |
|---|-----------|--|--|
| 22 Excess of net short-term capital gain over net long-term capital loss. Subtract line 19 from line 16. Enter here and on page 2, Part II, line 4 | 22 | | |
| 23 Net capital gain or (loss) from other activities. Subtract line 21 from line 17. Enter here and on Schedule K, line 4b | 23 | | |

Form **1065-B** (2012)

Schedule K Partners' Shares of Income, Credits, Deductions, etc.

| (a) Distributive share items | | | | (b) Total amount | |
|------------------------------|---|--|---------------|------------------|--|
| 1a | Taxable income (loss) from passive loss limitation activities (Part I, line 25) | | | 1a | |
| b | Amount on line 1a allocated to general partners as: | | | | |
| | (1) | Taxable income (loss) from trade or business activities | 1b(1) | | |
| | (2) | Taxable income (loss) from rental real estate activities | 1b(2) | | |
| | (3) | Taxable income (loss) from other rental activities | 1b(3) | | |
| c | Total amount on line 1a allocated to general partners. Combine lines 1b(1) through 1b(3) | | | 1c | |
| d | Taxable income (loss) from passive loss limitation activities allocated to limited partners. Subtract line 1c from line 1a (report on Schedules K-1, box 1) | | | 1d | |
| 2 | Taxable income (loss) from other activities (Part II, line 13) | | | 2 | |
| 3 | Qualified dividends from other activities (Part II, line 2b) | | | 3 | |
| 4a | Net capital gain (loss) from passive loss limitation activities (Schedule D, line 21) | | | 4a | |
| b | Net capital gain (loss) from other activities (Schedule D, line 23) | | | 4b | |
| 5 | Net passive alternative minimum tax adjustment | | | 5 | |
| 6 | Net other alternative minimum tax adjustment | | | 6 | |
| 7 | Guaranteed payments | | | 7 | |
| 8 | Income from discharge of indebtedness | | | 8 | |
| 9 | Tax-exempt interest income | | | 9 | |
| 10 | General credits (see instructions) | | | 10 | |
| 11 | Low-income housing credit (see instructions) | | | 11 | |
| 12 | Rehabilitation credit from rental real estate activities (attach Form 3468) | | | 12 | |
| 13a | Net earnings (loss) from self-employment | | | 13a | |
| b | Gross nonfarm income | | | 13b | |
| 14a | Name of foreign country or U.S. possession ▶ | | | | |
| b | Gross income from all sources | | | 14b | |
| c | Gross income sourced at partner level (attach statement) | | | 14c | |
| d | Foreign gross income sourced at partnership level: | | | | |
| | (1) | Passive category | 14d(1) | | |
| | (2) | General category | 14d(2) | | |
| | (3) | Other (attach statement) | 14d(3) | | |
| e | Deductions allocated and apportioned at partner level: | | | | |
| | (1) | Interest expense | 14e(1) | | |
| | (2) | Other | 14e(2) | | |
| f | Deductions allocated and apportioned at partnership level to foreign source income: | | | | |
| | (1) | Passive category | 14f(1) | | |
| | (2) | General category | 14f(2) | | |
| | (3) | Other (attach statement) | 14f(3) | | |
| g | Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/> | | | 14g | |
| h | Reduction in taxes available for credit (attach statement) | | | 14h | |
| 15 | Other items and amounts required to be reported separately to partners (attach statement) | | | | |

Analysis of Net Income (Loss)

| | | | | | | | | |
|----------|---|--------------------------|----------------------------|------------------|-------------------------|--------------------|----------|--|
| 1 | Net income (loss). In column (b), add lines 1c through 4b, 7, and 8. From the result, subtract line 14g | | | | | | 1 | |
| 2 | Analysis by partner type: | | | | | | | |
| | (i) Corporate | (ii) Individual (active) | (iii) Individual (passive) | (iv) Partnership | (v) Exempt organization | (vi) Nominee/Other | | |
| a | General partners | | | | | | | |
| b | Limited partners | | | | | | | |

Schedule L Balance Sheets per Books

| | | Beginning of tax year | | End of tax year | |
|--------------------------------|--|-----------------------|-----|-----------------|-----|
| | | (a) | (b) | (c) | (d) |
| Assets | | | | | |
| 1 | Cash | | | | |
| 2a | Trade notes and accounts receivable | | | | |
| b | Less allowance for bad debts | | | | |
| 3 | Inventories | | | | |
| 4 | U.S. government obligations | | | | |
| 5 | Tax-exempt securities | | | | |
| 6 | Other current assets (attach statement) | | | | |
| 7a | Loans to partners (or persons related to partners) | | | | |
| b | Mortgage and real estate loans | | | | |
| 8 | Other investments (attach statement) | | | | |
| 9a | Buildings and other depreciable assets | | | | |
| b | Less accumulated depreciation | | | | |
| 10a | Depletable assets | | | | |
| b | Less accumulated depletion | | | | |
| 11 | Land (net of any amortization) | | | | |
| 12a | Intangible assets (amortizable only) | | | | |
| b | Less accumulated amortization | | | | |
| 13 | Other assets (attach statement) | | | | |
| 14 | Total assets | | | | |
| Liabilities and Capital | | | | | |
| 15 | Accounts payable | | | | |
| 16 | Mortgages, notes, bonds payable in less than 1 year | | | | |
| 17 | Other current liabilities (attach statement) | | | | |
| 18 | All nonrecourse loans | | | | |
| 19a | Loans from partners (or persons related to partners) | | | | |
| b | Mortgages, notes, bonds payable in 1 year or more | | | | |
| 20 | Other liabilities (attach statement) | | | | |
| 21 | Partners' capital accounts | | | | |
| 22 | Total liabilities and capital | | | | |

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

| | | | | | |
|---|--|--|---|---|--|
| 1 | Net income (loss) per books | | 6 | Income recorded on books this year not included on Schedule K, lines 1c through 4b, and 8, not recorded on books this year (itemize): | |
| 2 | Income included on Schedule K, lines 1c through 4b, and 8, not recorded on books this year (itemize): | | a | Tax-exempt interest \$ | |
| 3 | Guaranteed payments | | 7 | Deductions included on Schedule K, lines 1c through 4b, and 14g, not charged against book income this year (itemize): | |
| 4 | Expenses recorded on books this year not included on Schedule K, lines 1c through 4b, and 14g (itemize): | | a | Depreciation \$ | |
| a | Depreciation \$ | | 8 | Add lines 6 and 7 | |
| b | Travel and entertainment \$ | | 9 | Income (loss). (Analysis of Net Income (Loss), line 1.) Subtract line 8 from line 5 | |
| 5 | Add lines 1 through 4 | | | | |

Schedule M-2 Analysis of Partners' Capital Accounts

| | | | | | |
|---|--|--|---|---|--|
| 1 | Balance at beginning of year | | 6 | Distributions: a Cash | |
| 2 | Capital contributed: a Cash | | b | Property | |
| | b Property | | 7 | Other decreases (itemize): | |
| 3 | Net income (loss) per books | | 8 | Add lines 6 and 7 | |
| 4 | Other increases (itemize): | | 9 | Balance at end of year. Subtract line 8 from line 5 | |
| 5 | Add lines 1 through 4 | | | | |

Cost of Goods Sold

OMB No. 1545-2225

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

| Name | | Employer identification number |
|----------|---|--------------------------------|
| 1 | Inventory at beginning of year | 1 |
| 2 | Purchases | 2 |
| 3 | Cost of labor | 3 |
| 4 | Additional section 263A costs (attach schedule) | 4 |
| 5 | Other costs (attach schedule) | 5 |
| 6 | Total. Add lines 1 through 5 | 6 |
| 7 | Inventory at end of year | 7 |
| 8 | Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions) | 8 |

9a Check all methods used for valuing closing inventory:

NEW (i) ☐ Cost

NEW (ii) ☐ Lower of cost or market

NEW (iii) ☐ Other (Specify method used and attach explanation.) ▶ **NEW**

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

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

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

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

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

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

General Instructions**Purpose of Form**

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

Who Must File

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

Inventories

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

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

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

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

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

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

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

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

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

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

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

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 1065 or Form 1065-B.

OMB No. 1545-0099

2012

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

Name of partnership

Employer identification number

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

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

| Name of Reportable Entity Partner | Identifying Number | Maximum Percentage Owned or Deemed Owned |
|-----------------------------------|----------------------|--|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

- ☐ **E** Voluntary Filer.

Part I Financial Information and Net Income (Loss) Reconciliation

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

| | | |
|---|-----------|--------------------------|
| 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 | 4a | <input type="text"/> |
| b Indicate accounting standard used for line 4a (see instructions): 1 <input type="checkbox"/> GAAP 2 <input type="checkbox"/> IFRS 3 <input type="checkbox"/> 704(b) 4 <input type="checkbox"/> Tax-basis 5 <input type="checkbox"/> Other: (Specify) <input type="text"/> | | |
| 5a Net income from nonincludible foreign entities (attach statement) | 5a | (<input type="text"/>) |
| b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) | 5b | <input type="text"/> |
| 6a Net income from nonincludible U.S. entities (attach statement) | 6a | (<input type="text"/>) |
| b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) | 6b | <input type="text"/> |
| 7a Net income (loss) of other foreign disregarded entities (attach statement) | 7a | <input type="text"/> |
| b Net income (loss) of other U.S. disregarded entities (attach statement) | 7b | <input type="text"/> |
| 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) | 8 | <input type="text"/> |
| 9 Adjustment to reconcile income statement period to tax year (attach statement) | 9 | <input type="text"/> |
| 10 Other adjustments to reconcile to amount on line 11 (attach statement) | 10 | <input type="text"/> |
| 11 Net income (loss) per income statement of the partnership. Combine lines 4a through 10 Note. Part I, line 11, must equal the amount on Part II, line 26, column (a). | 11 | <input type="text"/> |

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

| | Total Assets | Total Liabilities |
|-------------------------------------|----------------------|----------------------|
| a Included on Part I, line 4 | <input type="text"/> | <input type="text"/> |
| b Removed on Part I, line 5 | <input type="text"/> | <input type="text"/> |
| c Removed on Part I, line 6 | <input type="text"/> | <input type="text"/> |
| d Included on Part I, line 7 | <input type="text"/> | <input type="text"/> |

For Paperwork Reduction Act Notice, see the Instructions for your return.

Cat. No. 39669D

Schedule M-3 (Form 1065) 2012

Name of partnership

Employer identification number

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

| Income (Loss) Items | (a) Income (Loss) per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Income (Loss) per Tax Return |
|--|--|--------------------------------|--------------------------------|--|
| (Attach statements for lines 1 through 9) | | | | |
| 1 Income (loss) from equity method foreign corporations | | | | |
| 2 Gross foreign dividends not previously taxed | | | | |
| 3 Subpart F, QEF, and similar income inclusions | | | | |
| 4 Gross foreign distributions previously taxed | | | | |
| 5 Income (loss) from equity method U.S. corporations | | | | |
| 6 U.S. dividends | | | | |
| 7 Income (loss) from U.S. partnerships | | | | |
| 8 Income (loss) from foreign partnerships | | | | |
| 9 Income (loss) from other pass-through entities | | | | |
| 10 Items relating to reportable transactions (attach statement) | | | | |
| 11 Interest income (attach Form 8916-A) | | | | |
| 12 Total accrual to cash adjustment | | | | |
| 13 Hedging transactions | | | | |
| 14 Mark-to-market income (loss) | | | | |
| 15 Cost of goods sold (attach Form 8916-A) | () | | | () |
| 16 Sale versus lease (for sellers and/or lessors) | | | | |
| 17 Section 481(a) adjustments | | | | |
| 18 Unearned/deferred revenue | | | | |
| 19 Income recognition from long-term contracts | | | | |
| 20 Original issue discount and other imputed interest | | | | |
| 21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities | | | | |
| b Gross capital gains from Schedule D, excluding amounts from pass-through entities | | | | |
| c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses | | | | |
| d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses | | | | |
| e Abandonment losses | | | | |
| f Worthless stock losses (attach statement) | | | | |
| g Other gain/loss on disposition of assets other than inventory | | | | |
| 22 Other income (loss) items with differences (attach statement) | | | | |
| 23 Total income (loss) items. Combine lines 1 through 22 | | | | |
| 24 Total expense/deduction items. (from Part III, line 31) (see instructions) | | | | |
| 25 Other items with no differences | | | | |
| 26 Reconciliation totals. Combine lines 23 through 25 | | | | |

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

Name of partnership

Employer identification number

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

| Expense/Deduction Items | (a) Expense per Income Statement | (b) Temporary Difference | (c) Permanent Difference | (d) Deduction per Tax Return |
|---|--|--------------------------------|--------------------------------|------------------------------------|
| 1 State and local current income tax expense | | | | |
| 2 State and local deferred income tax expense | | | | |
| 3 Foreign current income tax expense (other than foreign withholding taxes) | | | | |
| 4 Foreign deferred income tax expense | | | | |
| 5 Equity-based compensation | | | | |
| 6 Meals and entertainment | | | | |
| 7 Fines and penalties | | | | |
| 8 Judgments, damages, awards, and similar costs | | | | |
| 9 Guaranteed payments | | | | |
| 10 Pension and profit-sharing | | | | |
| 11 Other post-retirement benefits | | | | |
| 12 Deferred compensation | | | | |
| 13 Charitable contribution of cash and tangible property | | | | |
| 14 Charitable contribution of intangible property | | | | |
| 15 Organizational expenses as per Regulations section 1.709-2(a) | | | | |
| 16 Syndication expenses as per Regulations section 1.709-2(b) | | | | |
| 17 Current year acquisition/reorganization investment banking fees | | | | |
| 18 Current year acquisition/reorganization legal and accounting fees | | | | |
| 19 Amortization/impairment of goodwill | | | | |
| 20 Amortization of acquisition, reorganization, and start-up costs | | | | |
| 21 Other amortization or impairment write-offs | | | | |
| 22 Section 198 environmental remediation costs | | | | |
| 23a Depletion—Oil & Gas | | | | |
| b Depletion—Other than Oil & Gas | | | | |
| 24 Intangible drilling & development costs | | | | |
| 25 Depreciation | | | | |
| 26 Bad debt expense | | | | |
| 27 Interest expense (attach Form 8916-A) | | | | |
| 28 Purchase versus lease (for purchasers and/ or lessees) | | | | |
| 29 Research and development costs | | | | |
| 30 Other expense/deduction items with differences (attach statement) | | | | |
| 31 Total expense/deduction items. Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive | | | | |

Schedule M-3 (Form 1065) 2012

Additional Information for Schedule M-3 Filers

OMB No. 1545-0099

► Attach to Form 1065. See separate instructions.

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

**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/form1040.

OMB No. 1545-0074

2012Attachment
Sequence No. **14**

Name of proprietor

Social security number (SSN)

A Principal crop or activity**B** Enter code from Part IV**C** Accounting method:☐ Cash ☐ Accrual**D** Employer ID number (EIN), (see instr)**E** Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on passive losses ☐ Yes ☐ No**F** Did you make any payments in 2012 that would require you to file Form(s) 1099 (see instructions) ☐ Yes ☐ No**G** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No**Part I Farm Income—Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

| | | | |
|--|-----------|--|--------------------------|
| 1a Sales of livestock and other resale items (see instructions) | 1a | | |
| b Cost or other basis of livestock or other items reported on line 1a | 1b | | |
| c Subtract line 1b from line 1a | 1c | | |
| 2 Sales of livestock, produce, grains, and other products you raised | 2 | | |
| 3a Cooperative distributions (Form(s) 1099-PATR) | 3a | | 3b Taxable amount |
| 4a Agricultural program payments (see instructions) | 4a | | 4b Taxable amount |
| 5a Commodity Credit Corporation (CCC) loans reported under election | | | 5a |
| b CCC loans forfeited | 5b | | 5c Taxable amount |
| 6 Crop insurance proceeds and federal crop disaster payments (see instructions) | | | |
| a Amount received in 2012 | 6a | | 6b Taxable amount |
| c If election to defer to 2013 is attached, check here <input type="checkbox"/> 6d Amount deferred from 2011 | | | 6d |
| 7 Custom hire (machine work) income | 7 | | |
| 8 Other income (see instructions) | 8 | | |
| 9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) ▶ | 9 | | |

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

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

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

35 Did you receive an applicable subsidy in 2012? (see instructions) ☐ Yes ☐ No**36** Check the box that describes your investment in this activity and see instructions for where to report your loss.**a** ☐ All investment is at risk. **b** ☐ Some investment is not at risk.

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

Cat. No. 11346H

Schedule F (Form 1040) 2012

Investment Credit

OMB No. 1545-0155

2012

Attachment
Sequence No. **174**

▶ Attach to your tax return.

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

Name(s) shown on return

Identifying number

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

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

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

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

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

Part III Rehabilitation Credit and Energy Credit

| | | | |
|---|------------|--|--|
| 11 Rehabilitation credit (see instructions for requirements that must be met): | | | |
| a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ▶ <input type="checkbox"/> | | | |
| b Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____ | | | |
| c Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____ | | | |
| d Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ | | | |
| Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown: | | | |
| e Pre-1936 buildings located in the Gulf Opportunity Zone \$ _____ × 13% (.13) | 11e | | |
| f Pre-1936 buildings affected by a Midwestern disaster \$ _____ × 13% (.13) | 11f | | |
| g Other pre-1936 buildings \$ _____ × 10% (.10) | 11g | | |
| h Certified historic structures located in the Gulf Opportunity Zone \$ _____ × 26% (.26) | 11h | | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E



Form **3468** (2012)

Part III Rehabilitation Credit and Energy Credit (continued)

| | | | | | |
|--|--|---|------------|--|--|
| i | Certified historic structures affected by a Midwestern disaster | \$ [REDACTED] × 26% (.26) | 11i | | |
| j | Other certified historic structures | \$ [REDACTED] × 20% (.20) | 11j | | |
| For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l. | | | | | |
| k | Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) | _____ | | | |
| l | Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) | _____ | | | |
| m | Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . | | 11m | [REDACTED] | |
| 12 | Energy credit: | | | | |
| a | Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) | \$ _____ × 10% (.10) | 12a | | |
| 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 | | |
| Qualified fuel cell property (see instructions): | | | | | |
| c | Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 | \$ _____ × 30% (.30) | 12c | | |
| d | Applicable kilowatt capacity of property on line 12c (see instructions) ► _____ | × \$1,000 | 12d | | |
| e | Enter the lesser of line 12c or line 12d | | 12e | | |
| f | Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 | \$ _____ × 30% (.30) | 12f | | |
| g | Applicable kilowatt capacity of property on line 12f (see instructions) ► _____ | × \$3,000 | 12g | | |
| h | Enter the lesser of line 12f or line 12g | | 12h | | |
| Qualified microturbine property (see instructions): | | | | | |
| i | Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 | \$ _____ × 10% (.10) | 12i | | |
| j | Kilowatt capacity of property on line 12i ► _____ | × \$200 | 12j | | |
| k | Enter the lesser of line 12i or line 12j | | 12k | | |

Form **3468** (2012)

Part III Rehabilitation Credit and Energy Credit (continued)

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

Form **3468** (2012)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

| | | | |
|----|---|------------------------------|------------------|
| 1 | Maximum amount (see instructions) | 1 | |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation (see instructions) | 3 | |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2011 Form 4562 | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 | 13 | |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

| | | | |
|----|---|----|--|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | |

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

| | | | |
|----|--|----|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2012 | 17 | |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> | | |

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs. | | S/L | |
| h Residential rental property | | | 27.5 yrs. | MM | S/L | |
| i Nonresidential real property | | | 27.5 yrs. | MM | S/L | |
| | | | 39 yrs. | MM | S/L | |
| | | | | MM | S/L | |

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|----------------|--|--|---------|----|-----|--|
| 20a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs. | | S/L | |
| c 40-year | | | 40 yrs. | MM | S/L | |

Part IV Summary (See instructions.)**=50 YEAR PROP**

| | | | |
|----|---|----|--|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

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

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

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

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

Section B—Information on Use of Vehicles

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

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

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

| | | |
|--|-----|----|
| 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? | Yes | No |
| 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . | | |
| 39 Do you treat all use of vehicles by employees as personal use? | | |
| 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? | | |
| 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . | | |

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|--|---------------------------------|---------------------------|---------------------|--|-----------------------------------|
| 42 Amortization of costs that begins during your 2012 tax year (see instructions): | | | | | |
| 709 Organizational Expenditures for Partnerships; 59(e) Optional write-off of certain tax preferences; 194 Qualified reforestation and reforestation costs; (more below) | | | | | |
| 43 Amortization of costs that began before your 2012 tax year | | | | | 43 |
| 44 Total. Add amounts in column (f). See the instructions for where to report | | | | | 44 |

Form **4562** (2012)

178 The cost of acquiring a lease; 195 Business start-up expenditures; 174 Research and experimental expenditures; 197 Various intangibles; 169 Pollution control facilities; 167(h) Certain Geophysical Expenditures; 171 Taxable Bonds Premiums (after 8/8/05); 248 Corporate Organizational Expenditures; 1400I Qualified Revitalization Expenditures; Unidentified Amortization

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

▶ Attach to your tax return.

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

OMB No. 1545-0184

2012Attachment
Sequence No. **27**

Name(s) shown on return Identifying number

- 1 Enter the gross proceeds from sales or exchanges reported to you for 2012 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)

1

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

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

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

3
4
5
6
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.

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

8
9**Part II Ordinary Gains and Losses** (see instructions)

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

| | | | | | | |
|--|--|--|--|--|--|--------|
| | | | | | | gain** |
| | | | | | | loss** |

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

11
12
13
14
15
16
17

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

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

18a
18b

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2012)* *These items will show as one
entry on the editing screen.

Work Opportunity Credit

OMB No. 1545-0219

2012
Attachment
Sequence No. **77**

► Attach to your tax return.

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

Name(s) shown on return

Identifying number

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

New Hire Retention Credit► **Attach to your tax return.**► **Use Part II to list additional retained workers.**

OMB No. 1545-2202

Attachment
Sequence No. **65**

Identifying number

A credit of up to \$1,000 is allowed for each retained worker. A retained worker generally is a qualified employee (see instructions) whose first 52 consecutive weeks of employment ended in the current tax year. However, the worker's wages (as defined for income tax withholding purposes) for the second 26 consecutive weeks must equal at least 80% of the worker's wages for the first 26 consecutive weeks.

Part I New Hire Retention Credit for Retained Workers

| Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10. | | (a) Retained Worker No. 1 | (b) Retained Worker No. 2 | (c) Retained Worker No. 3 |
|--|---|------------------------------------|------------------------------------|------------------------------------|
| 1 | Enter the retained worker's social security number | 1 | | |
| 2 | Enter the first date of employment from the retained worker's Form W-11 or similar statement | 2 / / 2010 | / / 2010 | / / 2010 |
| 3 | Enter the retained worker's wages for the first 26 consecutive weeks of employment | 3 | | |
| 4 | Multiply line 3 by 80% (.80) | 4 | | |
| 5 | Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form | 5 | | |
| 6 | Add lines 3 and 5 | 6 | | |
| 7 | Multiply line 6 by 6.2% (.062) | 7 | | |
| 8 | Maximum credit allowable | 8 | | |
| 9 | Enter the smaller of line 7 or line 8 | 9 | | |
| 10 | Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II | 10 | | |
| 11 | Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions) | 11 | | |
| 12 | New hire retention credit from partnerships and S corporations (see instructions) | 12 | | |
| 13 | Current year credit. Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800) | 13 | | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55035V

Form **5884-B** (12-2010)

Credit for Increasing Research Activities

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

OMB No. 1545-0619

2012
Attachment
Sequence No. **81**

Name(s) shown on return

Identifying number

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

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

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

| | | | |
|----|---|----|--|
| 18 | Certain amounts paid or incurred to energy consortia (see the line 1 instructions) | 18 | |
| 19 | Basic research payments to qualified organizations (see the line 2 instructions) | 19 | |
| 20 | Qualified organization base period amount (see the line 3 instructions) | 20 | |
| 21 | Subtract line 20 from line 19. If zero or less, enter -0- | 21 | |
| 22 | Add lines 18 and 21 | 22 | |
| 23 | Multiply line 22 by 20% (.20) | 23 | |
| 24 | Wages for qualified services (do not include wages used in figuring the work opportunity credit) | 24 | |
| 25 | Cost of supplies | 25 | |
| 26 | Rental or lease costs of computers (see the line 7 instructions) | 26 | |
| 27 | Enter the applicable percentage of contract research expenses (see the line 8 instructions) | 27 | |
| 28 | Total qualified research expenses. Add lines 24 through 27 | 28 | |
| 29 | Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31 | 29 | |
| 30 | Divide line 29 by 6.0 | 30 | |
| 31 | Subtract line 30 from line 28. If zero or less, enter -0- | 31 | |
| 32 | Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06) | 32 | |
| 33 | Add lines 23 and 32 | 33 | |
| 34 | Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 65% (.65). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached | 34 | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13700H

Form **6765** (2012)

Section C—Summary

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

General Instructions

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

Future Developments

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

What's New

The credit for increasing research activities has been extended through 2013.

Purpose of Form

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

Who Must File

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

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

Qualified Research

The research credit is generally allowed for expenses paid or incurred for qualified research. *Qualified research* means research for which expenses may be treated as section 174 expenses. This research must be undertaken for discovering information that is technological in nature, and its application must be intended for use in developing a new or improved business component of the taxpayer. In addition, substantially all of the activities of the research must be elements of a process of experimentation

relating to a new or improved function, performance, reliability, or quality. The research credit generally is not allowed for the following types of activities.

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

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

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

Special Rules

See section 41(f) and Regulations sections 1.41-6 and 1.41-7 for special rules related to:

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

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

Member of Controlled Group or Business Under Common Control

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 41(f)(1)(A) and (f)(5)) and all members of a group of businesses under common control (as defined in section 41(f)(1)(B)), are treated as a single taxpayer. Use Section A or B to

figure the credit for the entire group. As a member, your credit is determined on a proportionate basis to your share of the aggregate qualified expenses for increasing research activities taken into account by the group for the research credit. Enter your share of the credit on line 17 or line 34, whichever applies. Attach a statement showing how your share of the credit was figured, the name and employer identification number or taxpayer identification number of the other members of the group, and the designated member. Write "See Attached" next to the entry space for line 17 or line 34.

If a member of a controlled group of corporations or businesses under common control has filed its return using a method different from that of the designated member, then that member should file an amended return to conform to the designated member's method.

For special rules regarding the election (or revocation of the election) of the alternative simplified credit in Section B by a controlled group of corporations, see Regulations section 1.41-9.

For purposes of the reduced credit election, a member of a controlled group of corporations (within the meaning of section 41(f)(5)), or a trade or business which is treated as being under common control with other trades or businesses (within the meaning of section 41(f)(1)(B)), may make the election under section 280C(c)(3). However, only the common parent (within the meaning of section 1.1502-77(a)(1)(i)) of a consolidated group may make the election on behalf of the members of a consolidated group.

Specific Instructions

You can:

- Claim the regular credit in Section A or
- Elect the alternative simplified credit in Section B.

You may want to figure your credit using both of the methods for which you are eligible to get the maximum credit allowed.

Once elected, the alternative simplified credit (ASC) applies to the current tax year and all later years. A current tax year's ASC election may not be revoked. You may revoke the election for a later tax year by completing Section A relating to the regular credit and attaching the Form 6765 to your

Orphan Drug Credit

► **Attach to your tax return.**

OMB No. 1545-1505

Attachment
Sequence No. **103**

Name(s) shown on return

Identifying number

Part I Current Year Credit

| | | | | |
|-----------|--|-----------|--|--|
| 1 | Qualified clinical testing expenses paid or incurred during the tax year (see instructions) | 1 | | |
| 2a | Current year credit. Multiply line 1 by 50% (.50) (see instructions) | 2a | | |
| b | Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 2a above | 2b | | |
| c | Subtract line 2b from 2a. If zero or less, enter -0- | 2c | | |
| 3 | Orphan drug credit from partnerships, S corporations, estates, or trusts | 3 | | |
| 4 | Add lines 2c and 3. Estates and trusts go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on the applicable line of Form 3800 (e.g., line 1h of the 2011 Form 3800) | 4 | | |
| 5 | Amount allocated to the beneficiaries of the estate or trust (see instructions) | 5 | | |
| 6 | Estates and trusts. Subtract line 5 from line 4. Report this amount on the applicable line of Form 3800 (e.g., line 1h of the 2011 Form 3800) | 6 | | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11208S

Form **8820** (Rev. 12-2011)

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

► Attach to your tax return.

OMB No. 1545-1190

2012

Attachment
Sequence No. **109**

Name(s) shown on tax return

Identifying number

Part I Information on the Like-Kind Exchange

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

1 Description of like-kind property given up:

2 Description of like-kind property received:

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

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

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

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

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

Part II Related Party Exchange Information

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

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

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

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

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

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

a ☐ The disposition was after the death of either of the related parties.

b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

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

Your social security number

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received**Caution:** If you transferred **and** received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.**Multi Asset Exchange Indicator****Note:** Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

| | | | | | | |
|---|---|----|--|--|--|--|
| 12 | Fair market value (FMV) of other property given up | 12 | | | | |
| 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 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, reduced (but not below zero) by any exchange expenses you incurred (see instructions) | 15 | | | | |
| 16 | FMV of like-kind property you received | 16 | | | | |
| 17 | Add lines 15 and 16 | 17 | | | | |
| 18 | Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions) | 18 | | | | |
| 19 | Realized gain or (loss). Subtract line 18 from line 17 | 19 | | | | |
| 20 | Enter the smaller of line 15 or line 19, but not less than zero | 20 | | | | |
| 21 | Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) | 21 | | | | |
| 22 | Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) | 22 | | | | |
| 23 | Recognized gain. Add lines 21 and 22 | 23 | | | | |
| 24 | Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions | 24 | | | | |
| 25 | Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23 | 25 | | | | |

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

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

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

OMB No. 1545-1186

► See instructions on back.

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

Name _____ Employer identification number _____

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

| Rental Real Estate Income | | Properties | | | | D | |
|------------------------------------|--|------------|---|---|---|---|--|
| | | A | B | C | | | |
| 2 | Gross rents | 2 | | | | | |
| Rental Real Estate Expenses | | | | | | | |
| 3 | Advertising | 3 | | | | | |
| 4 | Auto and travel | 4 | | | | | |
| 5 | Cleaning and maintenance . . | 5 | | | | | |
| 6 | Commissions | 6 | | | | | |
| 7 | Insurance | 7 | | | | | |
| 8 | Legal and other professional fees | 8 | | | | | |
| 9 | Interest | 9 | Lines 2 through 17 are a total for all properties. | | | | |
| 10 | Repairs | 10 | | | | | |
| 11 | Taxes | 11 | | | | | |
| 12 | Utilities | 12 | | | | | |
| 13 | Wages and salaries | 13 | | | | | |
| 14 | Depreciation (see instructions) | 14 | | | | | |
| 15 | Other (list) ► _____ | 15 | | | | | |
| 16 | Total expenses for each property. Add lines 3 through 15 | 16 | | | | | |
| 17 | Income or (Loss) from each property. Subtract line 16 from line 2 | 17 | | | | | |
| 18a | Total gross rents. Add gross rents from line 2, columns A through H | 18a | | | | | |
| b | Total expenses. Add total expenses from line 16, columns A through H | 18b | (| |) | | |
| 19 | Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities | 19 | | | | | |
| 20a | Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1) | 20a | | | | | |
| b | Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed: | | | | | | |
| | (1) Name _____ (2) Employer identification number _____ | | | | | | |
| 21 | Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4 | 21 | | | | | |

Qualified Plug-in Electric and Electric Vehicle Credit

▶ Attach to your tax return.

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

Name(s) shown on return

Identifying number

Note.

- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles acquired before 2012.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Qualified Plug-in Electric Vehicle Credit**Section A—Vehicle Information**

| | | (a) Vehicle 1 | (b) Vehicle 2 |
|--|--|------------------|------------------|
| Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 12 and 19. | | | |
| 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 | Cost of the vehicle | 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 Section B and go to Section C. All others, go to Section B.

Section B—Credit for Business/Investment Use Part of Vehicle

| | | | | |
|----|---|----|---|---|
| 5 | Business/investment use percentage (see instructions) | 5 | % | % |
| 6 | Multiply line 4 by line 5 | 6 | | |
| 7 | 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 | Enter the smaller of line 9 or line 10 | 11 | | |
| 12 | Add columns (a) and (b) on line 11 | 12 | | |
| 13 | Qualified plug-in electric vehicle credit from partnerships and S corporations | 13 | | |
| 14 | Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1z | 14 | | |

Section C—Credit for Personal Use Part of Vehicle

| | | | | |
|----|--|----|--|--|
| 15 | If you skipped Section B, enter the amount from line 4. If you completed Section B, subtract line 6 from line 4 | 15 | | |
| 16 | Multiply line 15 by 10% (.10) | 16 | | |
| 17 | Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 11 from line 10 | 17 | | |
| 18 | Enter the smaller of line 16 or line 17 | 18 | | |
| 19 | Add columns (a) and (b) on line 18 | 19 | | |
| 20 | Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 | 20 | | |
| 21 | Personal credits from Form 1040 or 1040NR (see instructions) | 21 | | |
| 22 | Subtract line 21 from line 20. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit | 22 | | |
| 23 | Personal use part of credit. Enter the smaller of line 19 or line 22. Report the total of this amount and the amount, if any, from line 30 on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8834" in the space next to that box. If line 22 is smaller than line 19, see instructions | 23 | | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form **8834** (2012)

Indian Employment Credit▶ **Attach to your tax return.**▶ **Information about Form 8845 and its instructions is at www.irs.gov/form8845.**

OMB No. 1545-1417

2012Attachment
Sequence No. **113**

Name(s) shown on return

Identifying number

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

General Instructions

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

What's New

The Indian employment credit has been extended. The credit is available for qualified wages and health insurance costs paid or incurred in tax years 2012 and 2013.

Purpose of Form

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

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

Definitions

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

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

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

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

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

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

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

The following are not qualified employees.

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

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

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

Early Termination of Employee

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

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

These rules do not apply if:

- The employee voluntarily quits,
- The employee is terminated because of misconduct, or

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

2012

Attachment
Sequence No. **98**

Name(s) shown on return

Identifying number

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

| | | | | |
|----------|---|----------|--|--|
| 1 | Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) | 1 | | |
| 2 | Tips not subject to the credit provisions (see instructions) | 2 | | |
| 3 | Creditable tips. Subtract line 2 from line 1 | 3 | | |
| 4 | Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$110,100, see instructions and check here ► <input type="checkbox"/> | 4 | | |
| 5 | Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations | 5 | | |
| 6 | Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 4f | 6 | | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2012)

Name(s) shown on return

Identifying number

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

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

| Type of Fuel | (a) Number of Gallons Sold or Used | (b) Rate | (c) Column (a) x Column (b) |
|---|--|-------------|--------------------------------|
| 1 Biodiesel (other than agri-biodiesel) | 1 | \$1.00 | |
| 2 Agri-biodiesel | 2 | \$1.00 | |
| 3 Renewable diesel | 3 | \$1.00 | |
| 4 Biodiesel (other than agri-biodiesel) included in a biodiesel mixture | 4 | \$1.00 | |
| 5 Agri-biodiesel included in a biodiesel mixture | 5 | \$1.00 | |
| 6 Renewable diesel included in a renewable diesel mixture | 6 | \$1.00 | |
| 7 Qualified agri-biodiesel production | 7 | \$.10 | |
| 8 Add lines 1 through 7. Include this amount in your income for 2012 (see instructions) | 8 | | |
| 9 Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) | 9 | | |
| 10 Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 11 | 10 | | |
| 11 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | 11 | | |
| 12 Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 11 | 12 | | |

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The biodiesel and renewable diesel fuels credit was extended to cover fuel sold or used in 2012 and 2013.

Purpose of Form

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

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

Definitions and Special Rules

Certification

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

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

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

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

Biodiesel

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

New Markets Credit

OMB No. 1545-1804

► **Attach to your tax return.**

Attachment
Sequence No. **127**

| Name(s) shown on return | | | | | Identifying number | |
|--|---|--------------------------------------|---|-----------------------|---------------------------|--|
| (a) Name and address of the qualified community development entity (CDE) | (b) Employer identification number of CDE | (c) Date of initial investment | (d) Amount of qualified equity investment | (e) Credit rate | (f) Credit ((d) × (e)) | |
| 1 | | | | % | | |
| | | | | % | | |
| | | | | % | | |
| | | | | % | | |
| | | | | % | | |
| | | | | % | | |
| | | | | % | (Total) | |
| 2 New markets credit from partnerships and S corporations | | | | 2 | | |
| 3 Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800, (e.g., line 11 of the 2006 Form 3800) | | | | | | |
| | | | | 3 | | |

Cat. No. 31663N

Credit for Small Employer Pension Plan Startup Costs

OMB No. 1545-1810

Attachment
Sequence No. **130**

► **Attach to your tax return.**

| Name(s) shown on return | | | | Identifying number | | |
|-------------------------|--|----------|--|--------------------|--|--|
| 1 | Qualified startup costs incurred during the tax year. Do not enter more than \$1,000 | 1 | | | | |
| 2 | Enter one-half of line 1 | 2 | | | | |
| 3 | Credit for small employer pension plan startup costs from partnerships and S corporations | 3 | | | | |
| 4 | Add lines 2 and 3 | 4 | | | | |
| 5 | Enter the smaller of line 4 or \$500 . Partnerships and S corporations, report this amount on Schedule K; all others report this amount on the applicable line of Form 3800, (e.g., line 1m of the 2006 Form 3800) | 5 | | | | |

Credit for Employer-Provided Childcare Facilities and Services

► Attach to your tax return.

OMB No. 1545-1809

Attachment
Sequence No. **131**

| Name(s) shown on return | | | Identifying number | |
|-------------------------|--|---|--------------------|--|
| 1 | Qualified childcare facility expenditures paid or incurred (see instructions) | 1 | | |
| 2 | Enter 25% (.25) of line 1 | 2 | | |
| 3 | Qualified childcare resource and referral expenditures paid or incurred | 3 | | |
| 4 | Enter 10% (.10) of line 3 | 4 | | |
| 5 | Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts (see instructions) | 5 | | |
| 6 | Add lines 2, 4, and 5 | 6 | | |
| 7 | Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. All others report this amount as follows: partnerships and S corporations, report this amount on Schedule K; all others, report the credit on the applicable line of Form 3800, (e.g., line 1n of the 2006 Form 3800) | 7 | | |
| 8 | Amount allocated to beneficiaries of the estate or trust (see instructions) | 8 | | |
| 9 | Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800) | 9 | | |

Low Sulfur Diesel Fuel Production Credit

OMB No. 1545-1914

► Attach to your tax return.

Attachment
Sequence No. **142**

Name(s) shown on return

Identifying number

| | | | | |
|----|---|----|--|--|
| 1 | Low sulfur diesel fuel produced (in gallons) | 1 | | |
| 2 | Multiply line 1 by \$.05 | 2 | | |
| 3 | Qualified costs limitation (see instructions) | 3 | | |
| 4 | Total low sulfur diesel fuel production credits allowed for all prior tax years | 4 | | |
| 5 | Subtract line 4 from line 3 | 5 | | |
| 6 | Enter the smaller of line 5 or line 2 | 6 | | |
| 7 | Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives | 7 | | |
| 8 | Add lines 6 and 7. Cooperatives go to line 9; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1n of the 2007 Form 3800) | 8 | | |
| 9 | Amount allocated to the patrons of the cooperative | 9 | | |
| 10 | Subtract line 9 from line 8. Report this amount on the applicable line of Form 3800 (e.g., line 1n of the 2007 Form 3800) | 10 | | |

General Instructions

Section references are to the Internal Revenue Code.

What's New

- Rev. Proc. 2007-69 provides guidance on obtaining the required certification. See *Qualified Costs*.
- The Tax Technical Corrections Act of 2007 clarified the adjustment required when you deduct qualified costs under section 179B and also claim this credit in tax years ending after December 31, 2002. See TIP on this page.

Purpose of Form

Use Form 8896 to claim the low sulfur diesel fuel production credit.

The credit generally is 5 cents for every gallon of low sulfur diesel fuel produced by a qualified small business refiner during the tax year. However, the total credits allowed for all tax years cannot be more than the refiner's qualified costs limitation on line 3. This credit is part of the general business credit.

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

Definitions

Low Sulfur Diesel Fuel

This is diesel fuel with a sulfur content of 15 parts per million or less.

Small Business Refiner

A small business refiner generally is a refiner of crude oil with an average daily domestic refinery run or average retained production for all facilities that did not

exceed 205,000 barrels for the 1-year period ending on December 31, 2002. To figure the average daily domestic refinery run or retained production, only include refineries that were refineries of the refiner or a related person (within the meaning of section 613A(d)(3)) on April 1, 2003. However, a refiner is not a small business refiner for a tax year if more than 1,500 individuals are engaged in the refinery operations of the business on any day during the tax year.

Qualified Costs

For each facility, qualified costs are costs paid or incurred to comply with the highway diesel fuel sulfur control requirements of the Environmental Protection Agency (EPA) during the period beginning January 1, 2003, and ending on the earlier of:

- The date 1 year after the date on which the refiner must comply with these EPA requirements with respect to such facility or
- December 31, 2009.

Qualified costs include costs for the construction of new process operation units or the dismantling and reconstruction of existing process units to be used in the production of low sulfur diesel fuel, associated adjacent or offsite equipment (including tankage, catalyst, and power supply), engineering, construction period interest, and site work.

In addition, the small business refiner must obtain certification from the IRS (which will consult with the EPA) that the taxpayer's qualified costs will result in compliance with the applicable EPA regulations. This certification must be obtained not later than June 29, 2008, or, if later, the date that is 30 months after the first day of the first tax year in which the credit is determined. For details, see Rev. Proc. 2007-69 (available in I.R.B. 2007-49 at www.irs.gov/irb).



280C(d).

Unless you elect not to take this credit, your deductions will be reduced by the amount of your credit. For details, see section

Additional Information

For more information, see section 45H.

Specific Instructions

Use lines 1 through 6 to figure any low sulfur diesel fuel production credit from your own trade or business.

Cooperative Election To Allocate Credit to Patrons

A cooperative described in section 1381(a) can elect to allocate any part of the low sulfur diesel fuel production credit among the patrons of the cooperative. To make the election, attach a statement to the effect that the cooperative elects to allocate the credit among the patrons eligible to share in patronage dividends on the basis of the quantity or value of business done with or for the patrons for the tax year.

The election is not effective unless:

- Made on a timely filed return (including extensions). However, if the cooperative made an election on a tax return for a tax year ending after December 31, 2002, and filed before June 15, 2006, but failed to attach the required statement, the cooperative may attach that statement to the first federal income tax return it files after June 14, 2006.
- The cooperative designates the apportionment in a written notice mailed to its patrons during the payment period described in section 1382(d).

Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment
Sequence No. **143**

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

Name(s) as shown on return

Identifying number

| | (a) Oil-related production activities | (b) All activities |
|---|--|-----------------------|
| Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities. | | |
| 1 Domestic production gross receipts (DPGR) | 1 | |
| 2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 | 2 | |
| 3 Enter deductions and losses allocable to DPGR (see instructions) . | 3 | |
| 4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4 | 4 | |
| 5 Add lines 2 through 4 | 5 | |
| 6 Subtract line 5 from line 1 | 6 | |
| 7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . . | 7 | |
| 8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10 | 8 | |
| 9 Amount allocated to beneficiaries of the estate or trust (see instructions) | 9 | |
| 10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here . | 10a | |
| 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 | |
| 11 Income limitation (see instructions): <ul style="list-style-type: none">• Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction• All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) | 11 | |
| 12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22 | 12 | |
| 13 Enter 9% of line 12 | 13 | |
| 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 | |
| 15 Subtract line 14b from line 13 | 15 | |
| 16 Form W-2 wages (see instructions) | 16 | |
| 17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) | 17 | |
| 18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20 | 18 | |
| 19 Amount allocated to beneficiaries of the estate or trust (see instructions) | 19 | |
| 20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18 . . . | 20 | |
| 21 Form W-2 wage limitation. Enter 50% of line 20 | 21 | |
| 22 Enter the smaller of line 15 or line 21. | 22 | |
| 23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 | 23 | |
| 24 Expanded affiliated group allocation (see instructions) | 24 | |
| 25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return . . | 25 | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

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

2012Attachment
Sequence No. **152**

Name(s) shown on return

Identifying number

Note.

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles acquired before 2012 on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 14 and 18.

| | | (a) Vehicle 1 | (b) Vehicle 2 |
|----|---|---------------|---------------|
| 1 | Year, make, and model of vehicle | | |
| 2 | Vehicle identification number (see instructions) | | |
| 3 | Enter date vehicle was placed in service (MM/DD/YYYY) | / / | / / |
| 4 | Reserved | | |
| 5 | Reserved | | |
| 6 | Reserved | | |
| 7 | Reserved | | |
| 8 | Reserved | | |
| 9 | Reserved | | |
| 10 | Reserved | | |
| 11 | Tentative credit (see instructions for amount to enter) | | |

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

Part II Credit for Business/Investment Use Part of Vehicle

| | | | | |
|----|---|----|---|---|
| 12 | Business/investment use percentage (see instructions) | 12 | % | % |
| 13 | Multiply line 11 by line 12 | 13 | | |
| 14 | Add columns (a) and (b) on line 13 | 14 | | |
| 15 | Alternative motor vehicle credit from partnerships and S corporations | 15 | | |
| 16 | Business/investment use part of credit. Add lines 14 and 15. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1r | 16 | | |

Part III Credit for Personal Use Part of Vehicle

| | | | | |
|----|---|----|--|--|
| 17 | If you skipped Part II, enter the amount from line 11. If you completed Part II, subtract line 13 from line 11 | 17 | | |
| 18 | Add columns (a) and (b) on line 17 | 18 | | |
| 19 | Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 | 19 | | |
| 20 | Personal credits from Form 1040 or 1040NR (see instructions) | 20 | | |
| 21 | Subtract line 20 from line 19. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit | 21 | | |
| 22 | Personal use part of credit. Enter the smaller of line 18 or line 21 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8910" in the space next to that box. If line 21 is smaller than line 18, see instructions | 22 | | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2012)

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

2012
Attachment
Sequence No. **151**

▶ Attach to your tax return.

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

Name(s) shown on return

Identifying number

Part I Total Cost of Refueling Property

| | | | |
|----------|---|----------|--|
| 1 | Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions) | 1 | |
|----------|---|----------|--|

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

| | | | |
|----------|---|----------|--|
| 2 | Business/investment use part (see instructions) | 2 | |
| 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 | |
| 7 | Enter the smaller of line 5 or line 6. | 7 | |
| 8 | Alternative fuel vehicle refueling property credit from partnerships and S corporations. | 8 | |
| 9 | Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1s | 9 | |

Part III Credit for Personal Use Part of Refueling Property

| | | | |
|-----------|---|------------|--|
| 10 | Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9 | 10 | |
| 11 | Multiply line 10 by 30% (.30) | 11 | |
| 12 | Maximum personal use part of credit (see instructions) | 12 | |
| 13 | Enter the smaller of line 11 or line 12 | 13 | |
| 14 | Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). • Other filers. Enter the regular tax before credits from your return. | 14 | |
| 15 | Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: | | |
| a | Foreign tax credit | 15a | |
| b | Personal credits from Form 1040 or 1040NR (see instructions) | 15b | |
| c | Non-business qualified electric vehicle credit from Form 8834, line 30 | 15c | |
| d | Add lines 15a through 15c | 15d | |
| 16 | Net regular tax. Subtract line 15d from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9 | 16 | |
| 17 | Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule. | 17 | |
| 18 | Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9 | 18 | |
| 19 | Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions | 19 | |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2012)

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

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

Attachment
Sequence No. **160**

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

General Instructions

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

Purpose of Form

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

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

Definitions

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

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

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

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

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

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

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

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

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

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

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

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

Electronic notification and consent.

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

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

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

2012Attachment
Sequence No. **125**

Name(s) shown on return

Identifying number

Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than certain two- or three-wheeled or low-speed four-wheeled vehicles acquired before 2012).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles acquired before 2012 on Form 8834.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

| | | (a) Vehicle 1 | (b) Vehicle 2 |
|---|--|---------------|---------------|
| 1 | Year, make, and model of vehicle | 1 | |
| 2 | Vehicle identification number (see instructions) | 2 | |
| 3 | Enter date vehicle was placed in service (MM/DD/YYYY) | 3 | |
| 4 | If the vehicle is a two- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions) | 4 | |

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

Part II Credit for Business/Investment Use Part of Vehicle

| | | | | |
|----|---|----|----------|----------|
| 5 | Business/investment use percentage (see instructions) | 5 | % | % |
| 6 | Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11 | 6 | | |
| 7 | Section 179 expense deduction (see instructions) | 7 | | |
| 8 | Subtract line 7 from line 6. | 8 | | |
| 9 | Multiply line 8 by 10% (.10) | 9 | | |
| 10 | Maximum credit per vehicle | 10 | 2,500 00 | 2,500 00 |
| 11 | If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 9 or line 10 | 11 | | |
| 12 | Add columns (a) and (b) on line 11 | 12 | | |
| 13 | Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations | 13 | | |
| 14 | Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1y | 14 | | |

Part III Credit for Personal Use Part of Vehicle

| | | | | |
|----|--|----|--|--|
| 15 | If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and enter this amount on line 18 | 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 | | |

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

2012Attachment
Sequence No. **63**

Name(s) shown on return

Identifying number

| | | | |
|--|-----------|--|--|
| 1a Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions) | 1a | | |
| b Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1a (see instructions) | 1b | | |
| 2 Enter the number of full-time equivalent employees you had for the tax year (see instructions). 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 (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12 | 3 | | |
| 4 Premiums you paid during the tax year for employees included on line 1a for health insurance coverage under a qualifying arrangement (see instructions) | 4 | | |
| 5 Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions) | 5 | | |
| 6 Enter the smaller of line 4 or line 5 | 6 | | |
| 7 Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35) | 7 | | |
| 8 If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions | 8 | | |
| 9 If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions | 9 | | |
| 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 | | |
| 12 Enter the smaller of line 9 or line 11 | 12 | | |
| 13 If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1a for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions) | 13 | | |
| 14 Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13 | 14 | | |
| 15 Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) | 15 | | |
| 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 | | |
| 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 2012 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** (2012)

