

Partnership Returns
Line Item Estimates2012





Publication 5035 (Rev. 10-2014) Catalogue Number 59809V Department of the Treasury Internal Revenue Service www.irs.gov

Department of the Treasury Internal Revenue Service

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Partnership Returns Line Item Estimates 2012

Publication 5035 (Rev. 10-2014)

The 2012 Partnership Returns Line Item Estimates (Publication 5035) presents estimates of frequencies of taxpayer entries recorded on the applicable lines of the forms and schedules filed with partnership tax returns. This publication also contains corresponding population estimates of dollar amounts recorded on those lines (as applicable).

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

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

Suggested Citation

Statistics of Income—2012 Partnership Returns Line Item Estimates Internal Revenue Service Washington, D.C.

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2012 Partnership Returns Line Item Estimates

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

The Statistics of Income (SOI) Division used the sample selected for its 2012 Partnership Returns Study to produce the line item estimates presented here. This sample is one of many possible samples that SOI could have randomly selected using the same design. As with any sample, it is subject to the data limitations that occur in statistical sampling. The estimates are not actual line item counts or money amounts. Table 1 shows the coefficients of variation (CV) and the lower and upper bounds of computed 95-percent confidence intervals for selected variable totals that SOI estimated from the 2012 sample.

Variable	SUM	CV	Lower bound	Upper bound
Business Receipts	4,689,702,874	0.17	4,674,504,740	4,704,901,009
Cost of Goods Sold	2,827,546,739	0.24	2,814,215,806	2,840,877,673
Depreciation	136,841,830	0.84	134,579,161	139,104,498
Interest Paid	81,072,973	0.88	79,668,549	82,477,396
Interest Income	166,218,587	0.85	163,444,731	168,992,444
Net Income	777,924,476	0.83	765,239,889	790,609,064
Net Rental Real Estate Loss	(86,252,420)	2.42	(90,348,250)	(82,156,590)
Net Rental Real Estate Income	120,352,343	1.92	115,815,691	124,888,994
Number of Partners	25,334	1.81	24,437	26,231
Number of Returns	3,389	0.58	3,350	3,427
Ordinary Business Loss	(231,042,728)	1.40	(237,398,800)	(224,686,657)
Ordinary Business Income	623,270,776	0.56	616,396,464	630,145,087
Other Net Rental Real Estate Loss	(3,797,135)	9.80	(4,526,207)	(3,068,063)
Other Net Rental Real Estate Income	7,721,229	5.49	6,890,146	8,552,312
Portfolio Income Distributed to Partners	903,348,369	0.57	893,341,202	913,355,535
Taxes & Licenses	73,198,286	0.64	72,285,027	74,111,545
Total Income Minus Deductions	1,400,827,238	0.96	1,374,363,027	1,427,291,449
Total Assets	22,014,928,866	0.13	21,960,831,370	22,069,026,362
Total Deductions	4,689,190,348	0.22	4,669,091,783	4,709,288,913
Total Income	5,081,418,395	0.20	5,061,429,047	5,101,407,744
Total Receipts	6,607,510,727,	0.22	6,578,558,718	6,636,462

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

Whenever a cell frequency was less than 5, SOI deleted the estimate and marked it with a [d] to avoid disclosing information about specific partnerships. An estimate based on fewer than 10 returns, and not selected at the 100-percent rate, was indicated by an asterisk (*) and considered statistically unreliable. Researchers typically should use these estimates in combination with other tabulated values due to the small sample size.

Excluded from this publication are eight attachments to Form 1065, U.S. Return of Partnership Income, that were included in the 2012 Partnership Returns Study; however, the quantities represented in the sample were insufficient for this publication. These attachments are:

- Form 3468, *Investment Credit;*
- Form 8820, Orphan Drug Credit;
- Form 8834, Qualified Plug-in Electric and Electric Vehicle Credit;
- Form 8864, Biodiesel and Renewable Diesel Fuels Credit;
- Form 8881, Credit for Small Employer Pension Plan Startup Costs;
- Form 8896, Low Sulfur Diesel Fuel Production Credit;
- Form 8910, Alternative Motor Vehicle Credit; and
- Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit.

Included in the line counts and money amounts where equivalent fields existed are the data for Form 1065-B, U.S. Return of Income for Electing Large Partnerships. They are not broken out separately from the Form 1065 data.

	10	65		U.S. Re	turn of Partners	hip In	CALENDAR YEA	R	ОМВІ	No. 1545-0099
Form		For calendar year 2012, or tax year beginning 122,278 , 2012, ending 3,388,561 , 20								012
		le Service	Information	rmation about Form 10	65 and its separate instru	ctions is a	at www.irs.gov/i	form1065.		
A Prir	ncipal bus	iness activity		Name of partnership					D Employer	r identification number
	3,3	3,388,559 3,388,561 NUMBER OF PARTNERSHIPS								3,388,561
B Prin	cipal prod	uct or service	Print	Number, street, and roor	n or suite no. If a P.O. box, see	he instructi	ions.		E Date bu	siness started
			or	2,409,932		ED RET	URNS			3,388,561
C Bu	siness co	de number	type.	City or town, state, and 2		406510				sets (see the
					NUMBER OF FORM				instructi	ons)
	3,:	374,629		103	NUMBER OF FORM	I 1065-E	3.2		\$	
G H I	Check Numbe	accounting er of Schedu	18,504 method: ules K-1. <i>I</i>	(6)	$\begin{array}{c c} 178,070 \\ \hline 2 & Final return (3) \\ nation - also check (1) or (2) \\ 2 & Accrual \\ son who was a partner at an \\ 0,489 & 809,207. \\ \hline \end{array}$	Other (s y time dur	ange (4) ☐ Add specify) ► ring the tax year I	3,3	39,037 88,561	Amended return
Caut	ion. Inc	clude only i	trade or b	ousiness income and ex	xpenses on lines 1a throug	h 22 belo	w. See the instr	ructions for	more infor	mation.
	1a	Gross red	ceipts or	sales		1a	1,245,400)		
	b	Returns a	and allow	ances		1b	119,812			
	с	Balance.	Subtract	t line 1b from line 1a .				. 1c	1,	245,400
	2	Cost of g	joods sol	d (attach Form 1125-	A)			. 2		665,832
	3	Gross pro	ofit. Subt	ract line 2 from line 1	c			. 3	1,	245,313
Ð	4	Ordinary	income ((loss) from other partr	nerships, estates, and tru	sts (attac	ch statement) .	. 4		220,615
Income	5	Net farm	profit (lo	ss) (attach Schedule	F (Form 1040))			. 5		113,979
ğ	6	Net gain	(loss) fro	m Form 4797, Part II,	line 17 (attach Form 479	7)		. 6		118,944
7	7	Other inc	ome (los	s) (attach statement)				. 7		349,634
	8	Total inc	ome (los	ss). Combine lines 3 t	hrough 7			. 8	1,	643,379
(su	9	Salaries a	and wage	es (other than to partr	ners) (less employment ci	edits) .		. 9		483,266
ee the instructions for limitations)	10	Guarante	ed paym	ents to partners				. 10		286,210
imi	11	Repairs a	and main [.]	tenance				. 11		651,206
s for	12	Bad debt	ts					. 12		86,965
tion	13	Rent						. 13		625,981
struc	14	Taxes an	d license	es				. 14	1,	101,488
e in:	15	Interest .						. 15		526,338
ee th	16a	Deprecia	tion (if re	quired, attach Form 4	l562) <i></i>	16a	1,041,825			
(Se	b	-			A and elsewhere on return	16b	335,466	-		727,543
Deductions	17	•	•	t deduct oil and gas	• •			. 17		1,842
itio	18		•					. 18		77,151
n	19									181,010
)ec	20 21				hown in the far right colu					630,826
							les 9 through 2			733,988
	22				otract line 21 from line 8 e examined this return, including			. 22	- 1	938,763
Sig Hei		knowled is based	lge and beli d on all infor	ief, it is true, correct, and correction of which preparer h	omplete. Declaration of preparer as any knowledge.	(other than		limited liabilit	y company r	nember manager) cuss this return with the
		V Sig	gnature of g	general partner or limited lia	bility company member manage	er	Date			
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For Paperwork Reduction Act Notice, see separate instructions.

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2012 Partnershij	b Line Item	Publication	(Estimated	from SOI Sami	ole)
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				2012 Partnership	Amounts (in 000's)	imated	I from SOI	Sample)			
	10	65		U.S. Re	eturn of Partners	hip	Incom	е		OMB No. 1545-0	099
Form	For calendar year 2012, or tax year beginning , 2012, ending , 20 Pepartment of the Treasury Perral Revenue Service , 20 Information about Form 1065 and its separate instructions is at www.irs.gov/form1065.								· 2012		
		ue Service	Information	rmation about Form 1	065 and its separate instru	ctions	is at www	irs.gov/form1	065.		
A Prir	icipal bus	siness activity		Name of partnership						D Employer identification	n number
B Prin	cipal prod	luct or service	Print or	Number, street, and roc	om or suite no. If a P.O. box, see	the instr	uctions.			E Date business star	ted
C Bu	siness co	ode number	type.	City or town, state, and	ZIP code					F Total assets (see the instructions) \$ 22,280,8	
G H I J	Check Numbe	er of Sched	method: ules K-1. /	 (6) Technical term (1) Cash Attach one for each per 	(2) Final return (3) nination - also check (1) or (2) (2) Accrual (3) rson who was a partner at ar . . .)] Othe	er (specify) during the	tax year ►	2		
											<u> </u>
Caut	ion. Inc	ciude oniy i	trade or b	usiness income and e	expenses on lines 1a throug	n 22 b	elow. See	the instruction	ns tor n	nore information.	
	1a		•			1 a		737,266			
	b	Returns a				1b		034,392			
	С								1c	4,689,702,874	
	2				5-A)				2	2,827,546,739	
	3				1c				3	1,862,156,135	
ē	4	-			tnerships, estates, and tru	-		-	4	65,622,567	
Income	5	Net farm	profit (lo	ss) (attach Schedule	e F (Form 1040))				5	5,123,815	
ğ	6	Net gain	(loss) fro	m Form 4797, Part I	I, line 17 (attach Form 479	97) .			6	23,874,118	
-	7	Other inc	ome (los	s) (attach statement))				7	224,778,592	
	8	Total inc	ome (los	ss). Combine lines 3	through 7				8	2,181,555,226	
(sr	9				tners) (less employment c				9	462,762,450	
the instructions for limitations)	10	Guarante	ed paym	ents to partners .					10	57,864,841	
limit	11	Repairs a	and main	tenance					11	27,219,452	
for	12								12	24,979,310	
suo	13								13	82,531,969	
ructi	14								14	73,198,286	
instı	15	Interest .				• •			15	81,072,973	
the	16a				4562)	16a	180 0	984,019		01,072,373	
(see	b				5-A and elsewhere on return				16c	136,841,830	
	17			t deduct oil and gas		100	55,	142,189	17	1,302,243	
Ő	18	Retireme	-	-		• •			18	12,794,565	
ĊŤ	19		•				• • •		19	32,453,375	
'np	20								20	796,305,886	
Deductions	21				shown in the far right colu				20		
-	22				ubtract line 21 from line 8				21	1,789,327,179	
	22				ve examined this return, including			edules and stater		392,228,047	
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044 e		n partnership	ompany		Other ►	11,140				
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-							estate of a deceas		Y:	89
		ee or similar persor						•	N:	2,45
3		of the tax year:								2,40
		-	orporation part	tnorshin (inc	luding any en	tity treated as	a partnership), trus	t or		
а							interest of 50% or			
							e instructions. If "Y		Y:	48
		3-1, Information on						· · · ·	N:	2,87
b	Did any ind	dividual or estate c	wn. directly or	indirectly, a	n interest of	50% or more	in the profit, loss, c	or capital of		
~							ach Schedule B-1,		Y:	1,90
		s Owning 50% or N							N:	1,46
4	At the end	of the tax year, did	the partnership							
					, 50% or mo	ore of the total	voting power of al	l classes of		
							constructive own			
	instruction	s. If "Yes," complet	e (i) through (iv)) below			· · · · · · · · · · · · · · · · · · ·	29,549	N:	3,326
		(i) Name of Corpo	ration		(ii) Employe	er Identification	(iii) Country of	(iv) Perc	entage	 ;
		(i) Name of corpo				er (if any)	Incorporation	Owned in Vo	oting St	tock
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2012 Partnership Line Item Publication (Estimated from SOI Sample) Amounts (in 000's)

Schedule II Other Information Yes No I What type of mitty is filling company b Domestic interest light type of mathematic interest light type of type	Form 10	65 (2012)		-	-				F	Page 2
a _ Domestic general partnership b _ Domestic limited partnership c _ Domestic limited 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 netity treated as a partnership), trust, or tax-axent programitation, and program 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 Owing 50% or More of the Partnership? a At the end of the tax year: 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? b 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 sub or any foreign or domestic comportation? b 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 vate of any foreign or domestic comportation? 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 comportation? 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 fuelded as a partnership? c = 0	Sch	edule B Oth	er Information							
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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										
interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below (i) Name of Entity (ii) Employer Identification Number (if any) (iii) Type of Entity (iv) Country of Organization (iv) 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)(iii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details Yes No 6 Does the partnership statisfy all four of the following conditions? The partnership's total receipts for the tax year were less than \$250,000. Image: State (including extensions) for the partnership return. Image: State (including extensions) for the partnership return. Image: State (including extensions) for the partnership is not required to file Schedule M-3 Image: State (including extensions) for the partnership is not required to file Schedule M-3 Image: State (including extensions) for the partnership is not required to file Schedule M-3 Image: State (including extensions) for the partnership is not required to file Schedule M-3 Image: State (including extensions) for the partnership is not required to file Schedule M-3 Image: State (including extensions) for the partnership is not required to file Schedule M-3 Image: State (including extensions) 7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)? Image: State (including extension) Image: State (including	b									
(i) Name of Entity (ii) Type of Entity (iii) Type of Organization (iv) Country of Organization (iv) Maximum Perefigae Ounced in Profit, Less, 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										
(i) Name of Entity Identification Number (if any) (iii) Vipe 0 Entity (iii) Coganization Percentage Owned in Profit, Loss, or Capital 5 Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details Yes No 6 Does the partnership statisfy all four of the following conditions? Image: Condition Conditions (image: Conditions) Image: Condition Conditions) a The partnership's total receipts for the tax year were less than \$250,000. The partnership's total assets at the end of the tax year were less than \$1 million. Image: Condition Conditions) a The partnership is not filing and is not required to file Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1. Image: Condition Condita Condita Condition Condition Condition Condition Co		Interest of a trust	? For rules of constructive ownership			If Yes, com	Diete (i) through (v) b		Aovimur	
 10.11.00.1 (10.17) 10.11.1.00.1 (10.17) 10.11.1.1.00.1 (10.17) 10.11.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1		(i)	Name of Entity	Ìd	entification			Percenta	ige Own	ned in
 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				Nu	mber (if any)	Littiy	Organization	Profit, Lo	ss, or C	apital
 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										
 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										
 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										
 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										
 5 Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details									Yes	No
 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	5	Did the partners	nip file Form 8893. Election of Par	tnersl	hip Level Ta	K Treatment. o	r an election stater	nent under		
 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										
 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		more details .								
 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	6	Does the partner	ship satisfy all four of the following	conc	litions?					
 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	а	The partnership's	s total receipts for the tax year were	less	than \$250,00	00.				
 extensions) for the partnership return. d The partnership is not filing and is not required to file Schedule M-3	b		-							
 d The partnership is not filing and is not required to file Schedule M-3	С			ished	to the part	ners on or be	efore the due date	(including		
If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1. 7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)? 8 During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? 9 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? 10 At any time during calendar year 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		-								
or Item L on Schedule K-1. Is this partnership a publicly traded partnership as defined in section 469(k)(2)? Is this partnership a publicly traded partnership as defined in section 469(k)(2)? 8 During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? Image: Comparison of the terms modified so as to reduce the principal amount of the debt? 9 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? Image: Comparison of the comparison of t	d									
 7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?				Sch	edules L, M-	1, and M-2; Ite	em F on page 1 of I	-orm 1065;		
 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?	7			ofino	d in costion (60(1/)(2)2				
 modified so as to reduce the principal amount of the debt? Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? 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 									+	
 9 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?	ö								1	
 information on any reportable transaction?	۵								+	
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	9									
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	10									
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and	10									
							,			

No money amounts are present on the page.

Form 10	65 (2012)	F	Page 3
	edule B Other Information (continued)		9
		Yes	No
11	At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions . Y:	N:	3,315,421
12a		N:	3,120,908
	See instructions for details regarding a section 754 election.		
b		Y: N:	39,058 3,259,155
с		Y: N:	1,621 3,297,740
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)		
14	undivided interest in a sub-such is such as the 0	Y: N:	6,814 <u>3,20</u> 0,944
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 ►6,997		
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. ► 37,005	Y: 1:	68,170 3,273,349
17	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ► 10,570		
18a	Did you make any payments in 2012 that would require you to file Form(s) 1099? See instructions Y: 1,030,780	l: D	2,133,842
b	If "Yes," did you or will you file required Form(s) 1099?	l:	436,150
19	Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ► 6,809		
20	Enter the number of partners that are foreign governments under section 892. ► 833		
	ation of Tax Matters Partner (see instructions) elow the general partner or member-manager designated as the tax matters partner (TMP) for the tax year of this return:		
Name desigr TMP	ated Identifying number of TMP		
entity,	MP is an name Phone number of TMP		

If the TMP is an entity, name of TMP representative Address of designated TMP

2012 Partnership Line Item Publication (Estimated from SOI Sample) Amounts (in 000's)

F 1 (Amounts (in 000's)	_	
	065 (2012)	P	age 3
Sch	edule B Other Information (continued)		
		Yes	No
11	At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		
12a	Is the partnership making, or had it previously made (and not revoked), a section 754 election?		
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		
С	Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions.		
13	Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly-owned by the partnership throughout the tax year)		
14	At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		
15	If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ► 26		
16	Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner'sInformation Statement of Section 1446 Withholding Tax, filed for this partnership. ►333		
17	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ► 25		
18a	Did you make any payments in 2012 that would require you to file Form(s) 1099? See instructions		
b	If "Yes," did you or will you file required Form(s) 1099?		
19	Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ► 20		
20	Enter the number of partners that are foreign governments under section 892. ► 2		
-	nation of Tax Matters Partner (see instructions) below the general partner or member-manager designated as the tax matters partner (TMP) for the tax year of this return:		

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) -	OTAL SCHEDULE K'S FILED 3,377,185 TOTAL SCHEDULE K'S E-FILED 2,	401.646	Page 4
Sched	ule K	Partners' Distributive Share Items		Total amount
	1	Ordinary business income (loss) (page 1, line 22)	1	1,938,763
	2	Net rental real estate income (loss) (attach Form 8825)	2	1,495,970
	3a	Other gross rental income (loss)	_	
	b	Expenses from other rental activities (attach statement) 3b 36,818		
	C	Other net rental income (loss). Subtract line 3b from line 3a	3c	65,513
Income (Loss)	4	Guaranteed payments	4	320,859
Lo Lo	5		5	944,723
e (6	Dividends: a Ordinary dividends	6a	255,033
mo	-	b Qualified dividends 6b 191,342	7	E0.000
nç	7	Royalties	7 8	52,636
-	о 9а	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	181,945
	b	Collectibles (28%) gain (loss)	-9a	283,647
	c b	Unrecaptured section 1250 gain (attach statement) 9c 95,807	-	
	10	Solution 1231 gain (loss) (attach Form 4797) Solution Solution	10	269,511
	11	Other income (loss) (see instructions) Type ►	11	178,031
<u>N</u>	12	Section 179 deduction (attach Form 4562)	12	267,651
Deductions	13a		13a	388,861
Icti	b		13b	129,533
np	c	Section 59(e)(2) expenditures: (1) Type ► (2) Amount ►	13c(2)	36,466
	d	Other deductions (see instructions) Type ►	13d	555,816
Self- Employ- ment	14a	Net earnings (loss) from self-employment	14a	1,365,293
aple	b	Gross farming or fishing income	14b	101,909
En me	с	Gross nonfarm income	14c	831,286
	15a	Low-income housing credit (section 42(j)(5))	15a	2,444
Ś	b	Low-income housing credit (other)	15b	25,008
dit	с	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	800
Credits	d	Other rental real estate credits (see instructions) Type	15d	200
0	е	Other rental credits (see instructions) Type ►	15e	87
	f	Other credits (see instructions) Type ►	15f	79,023
	16a	Name of country or U.S. possession ►	1.01	
S	b		16b	91,524
actions	с	Gross income sourced at partner level	16c	43,611
act	d		16f	4,227
ns	u	Passive category ► <u>85,210</u> e General category ► <u>28,705</u> f Other ► Deductions allocated and apportioned at partner level	101	4,221
ra	q	Interest expense \blacktriangleright 36,880 h Other	16h	28,424
Ľ	9	Deductions allocated and apportioned at partnership level to foreign source income	TON	20,424
eig	i	Passive category ► <u>35,087</u> j General category ► <u>19,500</u> k Other ►	16k	1,964
Foreign Trans	1	Total foreign taxes (check one): ► Paid Accrued	161	118,355
ш	m	Reduction in taxes available for credit (attach statement)	16m	398
	n	Other foreign tax information (attach statement)		
s	17a	Post-1986 depreciation adjustment	17a	1,128,366
ative um Ta Items	b	Adjusted gain or loss	17b	132,672
ativ Ite⊫	с	Depletion (other than oil and gas)	17c	6,250
Alternative Minimum Ta (AMT) Items	d	Oil, gas, and geothermal properties-gross income	17d	45,035
Ain.	е	Oil, gas, and geothermal properties-deductions	17e	44,746
423	f	Other AMT items (attach statement)	17f	77,913
n	18a	Tax-exempt interest income	18a	82,006
atic	b	Other tax-exempt income	18b	53,905
ů.	C		18c	924,303
for	19a	Distributions of cash and marketable securities	19a	1,406,054
Other Information	b		19b	47,629
her	20a		20a	1,002,429
ot	b c	Investment expenses	20b	248,524
	U U			Form 1065 (2012

2012 Partnership Line Item Publication (Estimated from SOI Sample) Amounts (in 000's)

Form 1065	(2012)	Amounts (in 000's)		Page 4
Sched		Partners' Distributive Share Items		Total amount
	1	Ordinary business income (loss) (page 1, line 22)	1	392,228,047
	2	Net rental real estate income (loss) (attach Form 8825)	2	34,099,923
	3a	Other gross rental income (loss)		
	b	Expenses from other rental activities (attach statement) 3b 16,404,070		
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c	3,924,094
s)	4	Guaranteed payments	4	68,306,378
Income (Loss)	5	Interest income	5	166,218,587
F	6	Dividends: a Ordinary dividends	6a	157,907,896
me		b Qualified dividends 6b 96,754,207		
00	7	Royalties	7	23,545,929
<u> </u>	8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	59,452,919
	9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	496,146,233
	b	Collectibles (28%) gain (loss)		
	c	Unrecaptured section 1250 gain (attach statement) 9c 29,707,281		
	10	Net section 1231 gain (loss) (attach Form 4797)	10	118,907,198
	11	Other income (loss) (see instructions) Type ►	11	207,976,675
su	12	Section 179 deduction (attach Form 4562)	12	10,458,769
Deductions	13a	Contributions	13a	4,579,613
nct	b	Investment interest expense	13b	71,463,336
ed	С	Section 59(e)(2) expenditures: (1) Type ► (2) Amount ►	13c(2)	70,550,628
Ď	d	Other deductions (see instructions) Type ►	13d	152,327,461
Self- Employ- I ment	14a	Net earnings (loss) from self-employment	14a	168,658,227
ent pl	b	Gross farming or fishing income	14b	93,225,688
ъв	с	Gross nonfarm income	14c	454,315,354
	15a	Low-income housing credit (section 42(j)(5))	15a	520,124
S	b	Low-income housing credit (other)	15b	17,916,186
h	C	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	5,270,743
Credits	d	Other rental real estate credits (see instructions) Type	15d	6,454
Ŭ	e	Other rental credits (see instructions) Type ►	15e	1
	f	Other credits (see instructions) Type ►	15f	5,188,033
	16a	Name of country or U.S. possession ►		
s	b	Gross income from all sources	16b	2,319,458,005
actions	C	Gross income sourced at partner level	16c	741,659,150
cti		Foreign gross income sourced at partnership level		
Isa	d	Passive category ► <u>128,502,223</u> e General category ► <u>207,399,609</u> f Other ►	16f	8,885,013
rar		Deductions allocated and apportioned at partner level	101	
Foreign Trans	g	Interest expense ► <u>72,309,959</u> h Other	16h	416,047,571
igr		Deductions allocated and apportioned at partnership level to foreign source income Passive category 38 165 244 j General category 144 958 190 k Other	4.01	
ore			16k	7,759,396
щ		Total foreign taxes (check one): ▶ Paid □ Accrued □ · · · · · · · · · · · · · · · · · ·	16l 16m	18,565,241
	m n	Other foreign tax information (attach statement)	TOTT	102,927
¥	17a	Post-1986 depreciation adjustment	17a	451,928
Alternative Minimum Tax (AMT) Items	b	Adjusted gain or loss	17a	(5,409,735)
en Ei	c	Depletion (other than oil and gas)	17c	2,097,372
nai nui	d	Oil, gas, and geothermal properties—gross income	17d	76,061,666
hir	e	Oil, gas, and geothermal properties—deductions	17e	45,105,389
<u> Þ</u> äð	f	Other AMT items (attach statement)	17f	17,971,468
	18a		18a	5,915,721
Other Information	b	Other tax-exempt income	18b	6,567,081
Jat	c		18c	19,081,408
n	19a	Distributions of cash and marketable securities	19a	4,563,843,670
nfc	b	Distributions of other property	19b	243,492,393
ř	20a		20a	356,248,251
the	b	Investment expenses	20b	85,255,044
0	с	Other items and amounts (attach statement)		

1 N 2 A 7 a C b L Sched 1 C 2a T	Net income (loss). Schedule K, lines Analysis by bartner type: General partners Limited partners	te (Loss) TOTAL SC Combine Schedule H 12 through 13d, and (i) Corporate	<, lines 1	through	11. From	the res	ult, subtract the	sum of		
2 A p a () b L Sched 1 () 2a T	Schedule K, lines Analysis by bartner type: General partners Limited partners	12 through 13d, and (i) Corporate	161	· · ·						
2 A p a (b L Scheo 1 (2a T	Analysis by partner type: General partners Limited partners	(i) Corporate							1	3,355,545
a (b L Sched 1 (2a T	bartner type: General partners Limited partners		(,	vidual	(iii) Indi					(vi)
a (b L Sched 1 (2a T	General partners _imited partners		(activ		(passi		(iv) Partnership	organi	•	Nominee/0
b L Sched 1 (2a T	imited partners	154,436	`	31,742		, 30,278	189,78	-	10,746	82
Sched 1 (2a T		235,268		79,928		37,557	446,85		40,514	
1 (2a ⊺		nce Sheets per Bo		19,920	Beginnir	-			End of tax	
2a ⊺		Assets	JUKS		(a)		(b)	(c)		(d)
2a ⊺					(α)		(5)	(0)		
								27	4 700	2,24
		ccounts receivable .					-		1,780	
		r bad debts			30,79	0		3	32,980	
									_	273
	-	obligations							_	
	Fax-exempt secur						7,657		_	
		ets (attach statement)							_	83
		or persons related to p	oartners)							5
	Mortgage and real									3
8 (Other investments	(attach statement).								44
9 a E	Buildings and othe	er depreciable assets						1,72	2,289	
	•	depreciation						,	3,603	
									7,632	
	•	depletion							2,245	
		mortization)							_,	1,04
		amortizable only)						78	7,205	
		amortization							8,163	
		ch statement)						10	0,105	612
	-								-	2,51
17 1		s and Capital	• •						-	2,51
15 A		-								54
									-	<u>51</u>
		onds payable in less that							-	37
		lities (attach statemer							-	1,09
		ans							_	16
		or persons related to							-	199
		onds payable in 1 year							-	79
		tach statement)					0.005.000		-	44(
							2,285,969		_	2,51
		I capital								2,51
Scheo		conciliation of Inc							'n	
		te. Schedule M-3 ma				chedule	M-1 (see instruc	ctions).		
1 N	Net income (loss)	per books		2,417,27	1 6		ecorded on books			
2 Ir	ncome included on S	Schedule K, lines 1, 2, 3c	,			on Scheo	dule K, lines 1 throu	gh 11 (itemize	e):	
		and 11, not recorded or			а	Tax-exe	empt interest \$			
Ł	books this year (itemi	ze):		65,52	7					142
3 (Guaranteed pay	ments (other thar	1		7		ions included or			
h	nealth insurance)			202,73	8		ugh 13d, and			
4 E	Expenses recorde	d on books this year	r 🗌			against	book income th	nis year (iter	nize):	
r	not included on	Schedule K, lines 1			а	Deprec	iation \$			
ť	hrough 13d, and	16I (itemize):								16
a [Depreciation \$				8		es 6 and 7			284
bΤ	Fravel and enterta	inment \$		781,55			(loss) (Analysi			20
5 A	Add lines 1 throug	h4	-	<u>781,33</u> 2,421,79			line 1). Subtract l			2,419
		alysis of Partners	' Canita	ACCOU	nts	,,,	,			<u> </u>
		ing of year		2,406,08		Distribu	itions: a Cash			1,348
	-	d: a Cash				JUSUIDU				
2 (Japital Contribute			849,98		Other a	b Proper	ty		58
<u> </u>		b Property		107,03	•		lecreases (itemiz	د ت).		
3 N	Net Income (loss)	per books		2,682,94						157
4	Juner increases (it	emize):		152,82			es 6 and 7			1,439
5 A	Add lines 1 throug	h4		2,664,12			at end of year. Sub [.] /I-2'S FILED	tract line 8 fro	m line 5	2,582 17 Form 106

2012 Partnership Line Item Publication (Estimated	d from SOI Sample)
Amounts (in 000's)	

			Α	mounts ((in 000's)							_
	065 (2012)	(1)									P	Page 5
	sis of Net Incom		K. Bass A		44 5	41			-			
1		. Combine Schedule 12 through 13d, and							1	1,4	00,827,238	
2	Analysis by	(i) Corporate	(ii) Indiv		(iii) Indi		(iv) Partnersh		Exem		(vi)	
	partner type:		(activ	re)	(pass	,		org	anizati	ion	Nominee/O	ther
а	General partners	94,440,747		56,512		36,184	106,154,0		2,103	-	,	
	Limited partners	236,425,766		55,061		44,644	344,662,1	39 7	8,976			,318
Sch		nce Sheets per B	ooks		-	ng of tax				d of ta		
		Assets			(a)		(b)	(0	c)		(d)	
1											1,066,981	,227
2a		accounts receivable .							,689,8			
b		r bad debts		2	9,240,83	31		27	,584,7	783		
3										_	304,131	
4	-	obligations								_	193,755	
5	Tax-exempt secur						50,719,899			_	56,401	
6		ets (attach statement								-	2,207,929	
7a		or persons related to								_	69,494	
b	Mortgage and rea									-	89,930	
8		s (attach statement).						E 242	574 5		10,517,957	,476
9a	•	er depreciable assets						5,313,				
b 100		depreciation						1,743,				
10a									,925,1			
b 11		d depletion						29	, <u>601,8</u>	502	057 403	450
12a		(amortizable only)						007	007 4	.07	957,193	,430
iza b	Less accumulated	• • •	• •						,907,5 ,608,6			
13		ch statement)	• •					100,	,000,0	575	1,314,980	457
14										-	22,014,928	
14		es and Capital	• •								22,014,520	,000
15											509,016	113
16		onds payable in less th									326,059	
17		ilities (attach stateme									2,806,532	
18		ans	,								1,212,390	
19a		s (or persons related to									179,500	<i>,</i>
b	•	onds payable in 1 year	• •								2,705,801	
20		tach statement)									1,537,891	,328
21	Partners' capital a	accounts				11,	263,313,669				12,737,737	,269
22	Total liabilities and	d capital									22,014,928	,866
Sch	edule M-1 Re	econciliation of Ind	come (L	oss) pe	r Books	With In	ncome (Loss) per Re	turn			
		ote. Schedule M-3 ma										
1	Net income (loss)	per books	147	7,968,1	99 6	Income r	ecorded on book	s this year i	not incl	uded		
2	Income included on S	Schedule K, lines 1, 2, 3d	;,				dule K, lines 1 thro		nize):			
		and 11, not recorded o			a	Tax-exe	empt interest \$	S				
	books this year (itemi	ize):		7,803,9	75						13,097	,455
3		ments (other that			7		ions included o					
				2,242,3	99		ugh 13d, and					
4		d on books this yea				against	book income	this year (itemize	e):		
	through 13d, and	Schedule K, lines	1		a	Deprec	iation \$				40.000	
-	-										13,996	
a b	Depreciation \$	inment \$			8		es 6 and 7 .				27,093	, 8 05
b	Add lines of them	unnienicφ 	. 1!	5,066,9 [°]			(loss) (Analys ine 1). Subtrac				175 007	677
5 Sob		gh 4		3,081,4		(LUSS), I				5.	175,987	,0//
		halysis of Partners				Diotrik	itional a Cash				4 674 005	200
1	-	ning of year		5,296,8		DISTRIDL	itions: a Cash				4,671,035	
2	Capital contribute	d: a Cash		2,563,7		Other		erty .			249,695	,023
2	Net income (loss)	b Property	-	7,043,9			lecreases (item				EE4 000	407
3 4	Other increases (if	per books temize):	1,03	9,022,3 6,979,6			es 6 and 7 .				551,960	
	Add lines 1 through		10.004								5,472,691	
5		gh4	10,200		37 9 Page 10	Dalance	at end of year. Su	btract line 8	III mon	ie o	12,788,215 Form 1065	

Information on Partners Owning 50%	6 or									
More of the Partnership										

OMB No. 1545-0099

Employer identification number (EIN)

Attach to Form 1065. See instructions on back.

SCHEDULE B-1 (Form 1065)

(Rev. December 2011) Department of the Treasury

TOTAL SCHEDULE B1'S FILED 2,240,216 TOTAL SCHEDULE B1'S E-FILED 1,634,337

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

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

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
		675,930 _{1/}		

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

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

(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
	3,496,405 1/	
	(ii) Identifying Number (if any)	(if any)

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 49842K

Schedule B-1 (Form 1065) (Rev. 12-2011)

1/The counts on this page represent the sum of the number of rows filed rather than the number of forms which have Part I or Part II completed. Name of partnership

2012 Partnership Line Item Publication (Estimated from SOI Sample) Amounts (in 000's)

Information on Partners Owning 50% or More of the Partnership

Attach to Form 1065. See instructions on back.

Employer identification number (EIN)

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

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

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
No money	amounts are prese	nt on this form		

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

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

(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
	(ii) Identifying Number (if any)	(ii) Identifying Number (if any) (iii) Country of Citizenship (see instructions) Image: Im

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 49842K

Schedule B-1 (Form 1065) (Rev. 12-2011)

	EDULE C n 1065)	Ad	Iditional I	nformation fo	Schedule	M-3 Filers					
Departi	ecember 2011) nent of the Treasury Revenue Service		► Atta	ch to Form 1065. See s	separate instructi	ions.		OMB No.	. 1545-00	188	
	of partnership						Employ	l ver identifica	tion nur	nber	
1	otal Schedule	e C's Filed	273,051	Total Schedule	e C's E-Filed	196,385					
									Yes	No	
1	At any time d	uring the tax	ear, were ther	e any transfers betw	een the partners	ship and its partner	rs subje	ect to the			
	disclosure req	uirements of I	Regulations sec	ction 1.707-8?					489	271,2	80
2	Do the amour	its reported o	n Schedule M-	3, Part II, lines 7 or 8	3, column (d), re	eflect allocations to	this pa	artnership			
				loss, deduction, or c							
	share of capita	al in such part	nership or its ra	atio for sharing other	items of such pa	artnership?	• •	· · · (6,663	264,5	91
	• • • •										
3	•	• •		rtnership sell, exchan	•	•	•				
	a related perso	on as defined	In sections 267	(b) and 707(b)(1)? .			• •	• • •	585	<u> </u>	61
	At any time of	luring the tax	waar did tha	northorrobin conviro	anv interact in	an intensible acco	t from	a related			
4				partnership acquire 07(b)(1)?					174	074.0	70
	person as den	neu in section	13 207 (b) and 7	07(0)(1):			• •		1/4	<u> </u>	19
5	At any time (during the ta	x vear did th	e partnership make	any change in	accounting princi	nle for	financial			
5	-	-	-	a definition of chang					278	271,3 ⁻	16
6	At any time du	uring the tax v	/ear. did the pa	artnership make any	change in a met	thod of accounting	for U.S	S. income			
•	tax purposes?	• •			•	•			1.264	270,31	17
For P	aperwork Reduct			tions for Form 1065.	Cat. No.	· · · · ·		(Form 1065)	(Rev. 12		

SCHEDULE C (Form 1065) (Rev. December 2011) Department of the Treasury Internal Revenue Service		Amounts (in 000's) Additional Information for Schedule M-3 Filers Attach to Form 1065. See separate instructions.	ОМВ	No. 1545-(0099
	f partnership		Employer identi	ication nu	mber
1		uring the tax year, were there any transfers between the partnership and its partners uirements of Regulations section 1.707-8?			No
2	from another	ts reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to partnership of income, gain, loss, deduction, or credit that are disproportionate to the al in such partnership or its ratio for sharing other items of such partnership?	is partnership	's	
3		rring the tax year, did the partnership sell, exchange, or transfer any interest in an interest in an interest on as defined in sections 267(b) and 707(b)(1)?	0		
4	•	uring the tax year, did the partnership acquire any interest in an intangible asset ned in sections 267(b) and 707(b)(1)?			
5	-	during the tax year, did the partnership make any change in accounting princip rposes? See instructions for a definition of change in accounting principle	ble for financ		

2012 Partnership Line Item Publication (Estimated from SOI Sample)

For Pa	perwork Reduction A	Act N	lotice	e, see	the I	nstr	ruct	ions	for l	Form	n 106	5.		С	at. No	o. 499	45S			Sch	edul	e C	(For	m 1	065) (Rev. 1	2-
	tax purposes? .	•		• •	•	•	•		•	•	•	•		•		•		•	• •	•	•	•	•	•	•		
6	At any time during	the	tax	year,	did [·]	the	par	tner	ship	o ma	ke a	ny	chang	je in	a m	etho	d of	acco	ount	ing	for	U.S	3. in	CO	me		

Schedule C (Form 1065) (Rev. 12-2011)

No money amounts are present on this form.

SCHEDULE D (Form 1065)

Capital Gains and Losses

OMB No. 1545-0099

2012

Attach to Form 1065 or Form 8865.

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

Department of the Treasury ▶ Information about Schedule D (Form 1065) and its separate instructions is at www.irs.gov/form1065.

Internal Revenue Service Name of partnership

214,055 **Total Schedule D's Filed** 322,272 Total Schedule D's E-Filed

Employer identification number

(1) A ·

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less (h) Gain or (loss). Subtract (d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to (e) Cost or other basis from Form(s) 8949, Part I, line 2, (g) Adjustments to gain or loss from Form(s) 8949, column (e) from column (d) and combine the result with column (g) complete if you round off cents to whole dollars. column (d) column (e) Part I, line 2, column (g) 1 Short-term totals from all Forms 8949 92,611 with box A checked in Part I 2 Short-term totals from all Forms 8949 71,793 with box B checked in Part I 3 Short-term totals from all Forms 8949 TOTALS: 33,264 with box C checked in Part I 2,239 4 Short-term capital gain from installment sales from Form 6252, line 26 or 37. 4 Short-term capital gain or (loss) from like-kind exchanges from Form 8824 5 11 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 67,353 6 7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). Enter here and 178.340 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

line 8,	ete Form 8949 before completing 9, or 10. This form may be easier to ete 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					69,506			
9	Long-term totals from all Forms 8949 with box B checked in Part II					113,124			
10	10 Long-term totals from all Forms 8949 with box C checked in Part II					68,450			
11	Long-term capital gain from instal		11	13,040					
12	Long-term capital gain or (loss) fro	om like-kind exchanges	from Form 8824		12	33 *			
13	Partnership's share of net long-te capital gains (losses), from other p	•	13	100,604					
14	Capital gain distributions (see inst		14	79,146					
15	Net long-term capital gain or (lo on Form 1065, Schedule K, line 9a				15	284,355			
For Pa	or Paperwork Reduction Act Notice, see the Instructions for Form 1065. Cat. No. 11393G Schedule D (Form 1065) 2012								

2012 Partnership Line Item Publication (Estimated from SOI Sample) Amounts (in 000's)

SCHEDULE D (Form 1065)

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.

Internal Revenue Service Name of partnership

Department of the Treasury

•	
Employer identifi	cation number

OMB No. 1545-0099

2012

Part	I Short-Term Capital Gains	and Losses – Assets	s Held One Year or	Less		
line 1,	ete Form 8949 before completing 2, or 3. This form may be easier to ete 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 ga loss from Form(s) 89 Part I, line 2, column	949,	(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					5,678,653
2	Short-term totals from all Forms 8949 with box B checked in Part I					10,062,223
3	Short-term totals from all Forms 8949 with box C checked in Part I			TOTAL	S:	28,964,394
4	Short-term capital gain from instal	Iment sales from Form	6252, line 26 or 37..		4	816,503
5	Short-term capital gain or (loss) fro	om like-kind exchanges	from Form 8824		5	1,023 *
6	Partnership's share of net short-te capital gains (losses), from other p		6	28,118,911		
	Net short-term capital gain or (I on Form 1065, Schedule K, line 8	or 11; or Form 8865, Sc	hedule K, line 8 or 11.		7	73,755,584
Part	Long-Term Capital Gains	and Losses – Assets	Held More Than O	ne Year		1
line 8,	ete Form 8949 before completing 9, or 10. This form may be easier to ete 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 ga loss from Form(s) 8949 II, line 4, column (9, Part	(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					22,619,266
9	Long-term totals from all Forms 8949 with box B checked in Part II					83,695,262
10	Long-term totals from all Forms 8949 with box C checked in Part II			TOTAL	S:	178,237,223
11	Long-term capital gain from install	ment sales from Form 6	6252, line 26 or 37		11	16,790,723
12	Long-term capital gain or (loss) fro	om like-kind exchanges	from Form 8824		12	6,599 *
13	Partnership's share of net long-te capital gains (losses), from other p		13	214,307,648		
14	Capital gain distributions (see inst	ructions)			14	5,245,224
15	Net long-term capital gain or (lo on Form 1065, Schedule K, line 9a				15	521,184,157
		ne Instructions for Form [.]		lo. 11393G		Schedule D (Form 1065) 2012

2012 Partnership Line Item Publication (Estimated from SOI Sample) Frequency Counts (in Whole Numbers) Total Schedule F's Filed 112.976 **Total Schedule F's E-Filed** 85,383 OMB No. 1545-0074 SCHEDULE F Profit or Loss From Farming (Form 1040) Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B. Attachment Department of the Treasury Information about Schedule F and its separate instructions is at www.irs.gov/form1040. Sequence No. 14 Internal Revenue Service (99) Name of proprietor Social security number (SSN) A Principal crop or activity B Enter code from Part IV **C** Accounting method: D Employer ID number (EIN), (see instr) Г Cash Accrual 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 Yes ∏ No **G** If "Yes," did you or will you file required Forms 1099? Part I Farm Income - Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.) Sales of livestock and other resale items (see instructions) 1a 1a Cost or other basis of livestock or other items reported on line 1a . . b 1b Subtract line 1b from line 1a С 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 Agricultural program payments (see instructions) . 4b Taxable amount 4b 4a 4a Commodity Credit Corporation (CCC) loans reported under election . . . 5a 5a . 5c Taxable amount b 5c 6 Crop insurance proceeds and federal crop disaster payments (see instructions) 6b Taxable amount а Amount received in 2012 6a 6b If election to defer to 2013 is attached, check here 6d Amount deferred from 2011 6d С 7 Custom hire (machine work) income 7 Other income (see instructions) 8 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 108,083 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). 23 Pension and profit-sharing plans 23 10 Car and truck expenses (see instructions). Also attach Form 4562 10 24 Rent or lease (see instructions): 11 Vehicles, machinery, equipment 24a 11 Chemicals а 12 Conservation expenses (see instructions) 12 b Other (land, animals, etc.) . . 24b 13 Custom hire (machine work) . 13 25 Repairs and maintenance . 25 26 Seeds and plants 26 14 Depreciation and section 179 94,496 expense (see instructions) 14 27 Storage and warehousing . . 27 . 28 Supplies 28 15 Employee benefit programs other than on line 23 . . . 15 29 Taxes 29 16 30 Utilities 30 16 Feed 17 Fertilizers and lime 17 31 Veterinary, breeding, and medicine 31 18 32 18 Freight and trucking . Other expenses (specify): Gasoline, fuel, and oil . . . 19 19 32a а _____ 20 Insurance (other than health) 20 b 32b _____ 21 Interest: 32c С 23,584 Mortgage (paid to banks, etc.) 21a 32d а d 21b 42,387 b Other 32e е 22 32f 22 Labor hired (less employment credits) f Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions 112,655 33 33 34 34 If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. 35 Yes No Check the box that describes your investment in this activity and see instructions for where to report your loss. 36 **b** Some investment is not at risk. а All investment is at risk.

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

Cat. No. 11346H

Schedule F (Form 1040) 2012

2012 Partnership Line Item Publication (Estimated from SOI Sample) Amounts (in 000's)

SCHEDULE F (Form 1040)

Profit or Loss From Farming

OMB No. 1545-0074

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

Social security number (SSN)

A Principal crop or activity			B Enter code from	Part IV	C Accounting method:		D Employer ID number (EIN), (see instr)			
					Cas	sh 🗌 Accrual				
E Did	you "materially participate" in the op	eration	of this business during 2	2012? If "No,"	see instruc	ctions for limit on p	assive loss	es 🗌 Yes 🗌 No		
	you make any payments in 2012 tha									
G If "ን	es," did you or will you file required	Forms ⁻	099?					. 🗌 Yes 🗌 No		
Part										
1a	Sales of livestock and other resale	e items	(see instructions)		1a					
b	Cost or other basis of livestock or	other it	ems reported on line 1a	ι	1b					
с	Subtract line 1b from line 1a						1c			
2	Sales of livestock, produce, grains	s, and o	ther products you raise	d			2			
3a	Cooperative distributions (Form(s)	1099-F	PATR) . 3a		31	b Taxable amoun	nt 3b			
4a	Agricultural program payments (se	e instruc	tions) . 4a		41	b Taxable amour	nt 4b			
5a	Commodity Credit Corporation (C	CC) loa	ns reported under elec	tion			5a			
b	CCC loans forfeited		5b		50	c Taxable amour	nt 5c			
6	Crop insurance proceeds and fede	eral cro	p disaster payments (se	e instructions	;) 					
а					6					
С	If election to defer to 2013 is attac	ched, ch	eck here ►	6d	Amount d	eferred from 2011	6d			
7	Custom hire (machine work) incon						. 7			
8	Other income (see instructions).						. 8			
9	Gross income. Add amounts in t	-				· •				
Dout	accrual method, enter the amount						► <u>9</u>	104,934,377		
Part	•	nd Ac	crual Method. Do no					uctions).		
10	Car and truck expenses (see					profit-sharing plans	s 23			
	instructions). Also attach Form 4562	10		_		(see instructions):	0.1			
11		11		_		hinery, equipment				
12	Conservation expenses (see instructions)	12				nimals, etc.)				
13	Custom hire (machine work) .	13				naintenance				
14	Depreciation and section 179	14	6,504,594			ants				
45	expense (see instructions) .	14	0,304,334		-	varehousing				
15	Employee benefit programs other than on line 23	15			•					
16	Feed	16		_						
17	Fertilizers and lime	17				eding, and medicin				
18	Freight and trucking	18				es (specify):				
19	Gasoline, fuel, and oil	19			•		32a			
20	Insurance (other than health)	20		b			32b			
21	Interest:			c			32c			
а	Mortgage (paid to banks, etc.)	21a	1,272,514	d			32d			
b	Other	21b	1,919,951	e			32e			
22	Labor hired (less employment credits)	22		f			32f			
33	Total expenses. Add lines 10 thr	ough 32	2f. If line 32f is negative,	see instructio	ons		▶ 33			
34	Net farm profit or (loss). Subtrac	t line 33	from line 9				34	99,849,883		
	If a profit, stop here and see instru	uctions	for where to report. If a	loss, complet	e lines 35 a	and 36.				
35	Did you receive an applicable sub	sidy in (20122 (see instructions)					. 🗌 Yes 🗌 No		
	Did you receive an applicable sub	Sidy III 2								
36	Check the box that describes you									

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

Cat. No. 11346H

Schedule F (Form 1040) 2012

	EDULE M-3	2012	Partnership Line Item Publication Frequency Counts (in W Net Income (Loss)	hole Numbers) Reconciliation	ole)	0	ИВ No. 1545-0099
(Forn	n 1065)		for Certain Pa				2012
	ment of the Treasury		Attach to Form 1065		16 4005		
	Revenue Service of partnership Total Schedu		ut Schedule M-3 (Form 1065) and 273,330 Total Sc				tification number
This 9	Schedule M-3 i	s being filed bec	ause (check all that apply):				
44,224 A		-	ip's total assets at the end of t	he tax vear is equal to \$10	million or more.		
78,512 B	\Box The amour	nt of the partnersh	ip's adjusted total assets for th I total assets for the tax year				B is checked,
20,791 C	_	nt of total receipts	for the tax year is equal to \$3		is checked, ente	er the	total receipts for
18,282 D	□ An entity t	hat is a reportabl	e entity partner with respect tership's capital, profit, or loss,				
		ne of Reportable I		Identifying Number	Maximum	Perce	ntage Owned or Owned
		118,2	235	118,313			116,482
		21,7	63	21,763			21,695
17,88 <mark>2 E</mark>	Uvoluntary I						
Par			and Net Income (Loss) Re				
			m 10-K for its income statemer			?	
			d complete lines 2 through 11				
	7 \Box No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.						
	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.						
	0 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.						
	 5 No. Skip lines 2 through 3b and enter the partnership's net income (loss) per its books and records on line 4a. Enter the income statement period: Beginning / / 156,527 Ending / / 156,527 						
2				/ <u>156,527</u> Ending	/ /		156,527
			atement been restated for the i ment and the amount of each i		n line 2 ?		
			ment and the amount of each i	tem restateu.)			
	B No.	rshin's income stat	tement been restated for any of	the five income statement n	eriode preceding	n tha r	period on line 22
			ment and the amount of each i		enous precedinų	Juet	
	$_6 \square$ No.		ment and the amount of each i	lem restateu.)			
1 <u>55,500</u> 4a		solidated net inc	ome (loss) from income statem	ent source identified in Par	t Lline 1	4a	271,637
-μα b			ed for line 4a (see instructions)				211,001
138,544			IFRS 6,077 3	704(b)			
72,766		basis10,775 5	Other: (Specify) ►	10,257			
5a		· · · · · · · · · · · · · · · · · · ·	oreign entities (attach stateme		<u> </u>	5a (989
b			ign entities (attach statement a	-	-	5b	749
6a			J.S. entities (attach statement)	•	· · -	6a (2,997
b			entities (attach statement and		-	6b	2,174
7a			n disregarded entities (attach s	-	· –	7a	114
b			lisregarded entities (attach stat	-		7b	256
8	•		transactions between includi			8	1,246
9	Adjustment to	reconcile income	statement period to tax year (a	attach statement)	[9	2,067
10	Other adjustm	ents to reconcile t	o amount on line 11 (attach sta	atement)	[10	2,574
11	•		statement of the partnership.		10 [11	271,780
			I the amount on Part II, line 26,				
12	Enter the total a	mount (not just the	partnership's share) of the assets	and liabilities of all entities in	cluded or remove	d on t	he following lines:
			Total Assets	Total Lia	abilities		
a	Included on Pa		248,828	216,90			
b	Removed on F		1,103	1,06		_	
c	Removed on F		3,519	3,41		_	
d	Included on Pa	art I, line /	312	27	3		

For Paperwork Reduction Act Notice, see the Instructions for your return.

SCHEDULE M-3 (Form 1065)

Department of the Treasury

Amounts (in 000's) Net Income (Loss) Reconciliation for Certain Partnerships

OMB	No.	1545-0099

► Att	ach to	Form	1065 d	or Form	1065-B.

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

Internal Revenue Service Name of partnership

Employer	identification	number
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Maximum Percentage Owned or

20

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

Name of Reportable Entity Partner

- **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 26,395,255,187.
- C The amount of total receipts for the tax year is equal to \$35 million or more. If box C is checked, enter the total receipts for the tax year 5.359.409.727 ·
- **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.

Identifying Number

			eeme	u Owneu		
E	Voluntary Filer.				_	
Part					_	
1 a	Did the partnership file SEC Form 10-K for its income statement period ending with or with	•	ar?			
	Yes. Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Fo					
	No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.					
b						
	Yes. Skip line 1c and complete lines 2 through 11 with respect to that income statement	ıt.				
	No. Go to line 1c.					
С	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 o	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.)					
b						
	Yes. (If "Yes," attach a statement and the amount of each item restated.)					
40	No.	line 1	40	4 050 000 005		
4a	Worldwide consolidated net income (loss) from income statement source identified in Part Indicate accounting standard used for line 4a (see instructions):	, ine i	4a	1,653,920,295		
b	1 GAAP 2 IFRS 3 704(b)					
	4 ☐ Tax-basis 5 ☐ Other: (Specify) ►					
5a	Net income from nonincludible foreign entities (attach statement)		5a	(32,103,382)	
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amou		5a 5b			
6a	Net income from nonincludible U.S. entities (attach statement)	-	6a	<u>12,041,492</u> 137,681,450)	
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)		6b	23,740,827		
7a	Net income (loss) of other foreign disregarded entities (attach statement)		7a	575,084		
b	Net income (loss) of other U.S. disregarded entities (attach statement)		7b	1,797,159		
8	Adjustment to eliminations of transactions between includible entities and noninclud			1,101,100	_	
	(attach statement)		8	15,930,913		
9	Adjustment to reconcile income statement period to tax year (attach statement)		9	2,528,173		
10	Other adjustments to reconcile to amount on line 11 (attach statement)		10	(21,742,998)	_	
11	Net income (loss) per income statement of the partnership. Combine lines 4a through	0	11	1,519,010,472		
	Note. Part I, line 11, must equal the amount on Part II, line 26, column (a).					
12	Enter the total amount (not just the partnership's share) of the assets and liabilities of all entities incl	uded or remov	ed on	the following lines	3:	

		Total Assets	Total Liabilities
а	Included on Part I, line 4	20,868,303,724	8,494,697,625
b	Removed on Part I, line 5	342,645,251	79,357,219
С	Removed on Part I, line 6	1,147,630,073	487,128,639
d	Included on Part I, line 7	84,442,028	51,354,041

For Paperwork Reduction Act Notice, see the Instructions for your return.

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 (Attach statements for lines 1 through 9)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
4		809	C10	405	
1	Income (loss) from equity method foreign corporations	5,354	649	105	E 745
2	Gross foreign dividends not previously taxed	0,004	1,989	527	5,745
3	Subpart F, QEF, and similar income inclusions	85	2,416	304	2,646
4	Gross foreign distributions previously taxed		68	17	
5	Income (loss) from equity method U.S. corporations	1,290	541	648	
6	U.S. dividends	30,983	7,190	4.538	31.688
7	Income (loss) from U.S. partnerships	72,294	43,939	41,767	81,581
8	Income (loss) from foreign partnerships	10,787	9,395	3,225	13,538
9	Income (loss) from other pass-through entities	4,591	2,762	1,715	5,174
10	Items relating to reportable transactions (attach statement)	587	369	151	837
11	Interest income (attach Form 8916-A)	138,250	7,546	14,550	136,169
12	Total accrual to cash adjustment	2,377	3,573	* 14	2,656
13	Hedging transactions	1,274	1,085	28	643
14	Mark-to-market income (loss)	3,932	3,345	258	1.040
15	Cost of goods sold (attach Form 8916-A)	(29,114)	11,707	2,098	(29,137)
16	Sale versus lease (for sellers and/or lessors)	49	34	[d]	62
17	Section 481(a) adjustments		1,931	101	2.032
18	Unearned/deferred revenue	9,380	14,219	286	11.673
19	Income recognition from long-term contracts	691	404	15	698
20	Original issue discount and other imputed interest .	532	592	102	880
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities .	70.079	64.722	5,735	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities	_	29.857	4,949	34,096
С	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses	_	17.923	2.357	19.672
	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses .		18,721	1,362	19,804
е	Abandonment losses		1,212	120	1,315
f	Worthless stock losses (attach statement)		443	84	526
g	Other gain/loss on disposition of assets other than inventory		19.629	1,464	20,809
22	Other income (loss) items with differences (attach statement)	57,002	51,894	12,639	41,593
23	Total income (loss) items. Combine lines 1 through				
	22	220,949	119,946	68,502	223,341
24	Total expense/deduction items. (from Part III, line				
	31) (see instructions)	204.046	115,559	85,442	202,950
25	Other items with no differences	234,546			234,544
26	Reconciliation totals. Combine lines 23 through 25	271.199	160,143	127,772	271,713

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.

Schedule M-3 (Form 1065) 2012 Name of partnership Page **2**

Employer identification number

Part II

Reconciliation of Net Income (Loss) per Income Statement of Partnership with Income (Loss) per Return

	Return				
	Income (Loss) Items (Attach statements for lines 1 through 9)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
4		5,195,434	(4 205 060)	(572.070)	
1 2	Income (loss) from equity method foreign corporations Gross foreign dividends not previously taxed	21,152,427	(4.395.060)	(573.279)	30,723,790
2	Gross foreign dividends not previously taxed Subpart F, QEF, and similar income inclusions	,,	4.367.458	5,203,904	13,146,620
3 4	Gross foreign distributions previously taxed	1,513,714	9,473,930	3,672,690	13,140,020
4 5	Income (loss) from equity method U.S. corporations		(951,260)	(370,410)	
5 6	U.S. dividends	7,119,675	(6.336.286)	(781.686)	62.044.092
	Income (loss) from U.S. partnerships	60,891,528	835,197	1.185.576	62.911.982
7 8	Income (loss) from foreign partnerships	318,982,918	(33,802,858)	8,349,217	293.606.929
о 9	Income (loss) from other pass-through entities	133.733.638	(22.800.003)	276,698	111.197.033
9 10	Items relating to reportable transactions (attach statement)	23,120,687	7,639,611	(499,295)	30.206.262
11		(16.659.174)	(4,513,415)	(657,168)	(21.827.035)
12	Interest income (attach Form 8916-A)	145,774,984	223,989	(4,742,355) * 9,716	141.256.379
13	Hedging transactions	18.141.096	(1.018.056)	0,110	17,135,223
14	Mark-to-market income (loss)	859,181	90.032	(5.898)	943,533
15	Cost of goods sold (attach Form 8916-A)	37,991,331 (2,401,087,146)	(2,174,305)	729,108	36.611.511
16	Sale versus lease (for sellers and/or lessors)	1,705,311	25,998,431 806,125	2,062,437	2,373,043,775)
17	Section 481(a) adjustments	1,705,511		[d]	2.511.437 (241.284)
18	Unearned/deferred revenue	25 460 644	(288,482) 601,936	47,198	
19	Income recognition from long-term contracts	25.469.641	869,498	(180,485)	<u>25.882.765</u> 40.417.055
20	Original issue discount and other imputed interest	<u>39.546.870</u> 7.118.364	1.628.247	686 6,006	8,752,617
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities .	453.656.274	(404,734,411)	(46,957,933)	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		454,235,204	53,842,864	510,492,133
с	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses	-	(161,270,568)		(180,994,893)
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities,	-	(101,270,300)	(19,615,415)	(100,334,033)
	abandonment losses, and worthless stock losses .		37,418,165	5,317,231	42,700,046
е	Abandonment losses		(1,854,175)	(28,552)	(1,890,654)
f	Worthless stock losses (attach statement)	-	(3,595,683)	(290,470)	(3.886.153)
g	Other gain/loss on disposition of assets other than inventory		43,146,794	6,883	43,714,306
22	Other income (loss) items with differences (attach statement)	485,989,035	(235,305,043)	(9,207,302)	241,444,499
23	Total income (loss) items.Combine lines 1 through22	(629,799,046)	(295,724,373)	(3,205,375)	(928,398,392)
24	Total expense/deduction items. (from Part III, line 31) (see instructions)	(931,361,450)	(44,110,229)	37,416,881	(937,381,551)
25	Other items with no differences	3,069,024,865			3.068.835.848
26	Reconciliation totals. Combine lines 23 through 25	1.515.243.894	(339,834,602)	34,211,506	1,209,583,199

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.

Schedule M-3 (Form 1065) 2012 Name of partnership Page **3** Employer identification number

Part III

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

	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	31,917	3,140	758	32,072
2	State and local deferred income tax expense	584	430	135	67
3	Foreign current income tax expense (other than foreign withholding taxes)	12,944	3,341	526	11,103
4	Foreign deferred income tax expense	285	163	100	45
5	Equity-based compensation	812	705	333	499
6	Meals and entertainment	53,733	592	54,683	54,125
7	Fines and penalties	9,442	527	9,063	800
8	Judgments, damages, awards, and similar costs	186	50	53	178
9	Guaranteed payments	17,887	820	17,410	5,977
10	Pension and profit-sharing	11,467	1,166	212	11,578
11	Other post-retirement benefits	871	263	77	864
12	Deferred compensation	1,710	4,273	67	3,908
13	Charitable contribution of cash and tangible				
	property	30,513	983	1.655	30,757
14	Charitable contribution of intangible property	176	* 8	* 27	181
15	Organizational expenses as per Regulations section 1.709-2(a)	3,438	6,034	302	5,912
16	Syndication expenses as per Regulations section 1.709-2(b)	639	122	526	* 6
17	Current year acquisition/reorganization investment banking fees	122	109	* 20	78
18	Current year acquisition/reorganization legal and accounting fees	704	567	107	286
19	Amortization/impairment of goodwill	2,295	4,689	888	6,250
20	Amortization of acquisition, reorganization, and		0.440		
21	start-up costs	5,965	8,443	267	11.431
21	Other amortization or impairment write-offs Section 198 environmental remediation costs	86,478	35,565	<u>1.516</u> * 8	92,779
22 23a	Depletion—Oil & Gas	103 2,419	35 1,462	1,612	109
b	Depletion—Other than Oil & Gas	112	77	1,012	192
24	Intangible drilling & development costs	1,467	645	60	2,066
25		133,760	78,097	1,782	136,951
26	Bad debt expense	31,259	19,750	116	29,346
27	Interest expense (attach Form 8916-A)	131,347	12,758	1,597	130,248
28	Purchase versus lease (for purchasers and/ or lessees)	62	80	* 13	110
29	Research and development costs	403	134	132	553
30	Other expense/deduction items with differences (attach statement)	69,016	51,753	32,729	54,983
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	204,114	115,545	85,437	203,006

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

	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	2,221,633	92,393	(214,769)	2,099,257
2	State and local deferred income tax expense	(14,619)	14,327	6,333	6,041
3	Foreign current income tax expense (other than foreign withholding taxes)	10,849,793	240,894	960.071	12.054.416
4	Foreign deferred income tax expense	1,051,839	(672,844)	(291,359)	40,802
5	Equity-based compensation	4,353,655	(263,348)	(1,252,595)	2,844,352
6	Meals and entertainment	4.678.836	(8,763)	(2,085,064)	2,622,684
7	Fines and penalties	155,454	(3,941)	(142,906)	9,257
8	Judgments, damages, awards, and similar costs	500,523	(76,660)	(99,246)	424,787
9	Guaranteed payments	22,947,491	(561,515)	(23,341,077)	(695,265)
10	Pension and profit-sharing	8,708,822	1,038,493	926,598	10,525,932
11	Other post-retirement benefits	1,681,394	(137,436)	245,540	1,789,448
12	Deferred compensation	8,420,738	(239,778)	(14,140)	8,167,097
13	Charitable contribution of cash and tangible property	2,221,200	106,080	296,698	2,619,742
14	Charitable contribution of intangible property	149,693	* 67	* 1,697	151,457
15	Organizational expenses as per Regulations section 1.709-2(a)	347,712	(177,527)	(49,893)	120,223
16	Syndication expenses as per Regulations section 1.709-2(b)	216.265	(26,139)	(184,048)	* 6.941
17	Current year acquisition/reorganization investment banking fees	226,592	(119,800)	* (4,190)	102,603
18	Current year acquisition/reorganization legal and accounting fees	836,523	(528.027)	(77,722)	233,212
19	Amortization/impairment of goodwill	9,910,045	2,783,727	(4,957,287)	7,728,598
20	Amortization of acquisition, reorganization, and start-up costs	1,685,253	205,005	25,123	1,921,006
21	Other amortization or impairment write-offs	40,749,526	(4,300,771)	(1,070,086)	35,581,161
22	Section 198 environmental remediation costs	99,484	(48,243)	* 2,233	53,475
23a	Depletion—Oil & Gas	8,453,237	(7,351,228)	(1,161,534)	
b	Depletion-Other than Oil & Gas	533,269	64,339	803,850	1,401,545
24	Intangible drilling & development costs	19,860,504	22,682,038	1,190,344	43,121,561
25	Depreciation	161,356,416	34,687,712	(115,611)	195,646,878
26	Bad debt expense	20,441,479	3,113,172	76,470	23.631,945
27	Interest expense (attach Form 8916-A)	192,576,776	(5,734,479)	(2,122,600)	184,629,838
28	Purchase versus lease (for purchasers and/ or lessees)	(38,425)	393,798	* (111)	355,262
29	Research and development costs	3,635,066	1,498,231	41,205	5,175,457
30	Other expense/deduction items with differences (attach statement)	398,132,225	(2,477,315)	(3,368,003)	392,146,673
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	926,960,508	44,192,421	(35,976,079)	934,537,309

Form **1125-A**

Cost of Goods Sold

OMB No. 1545-2225

(Rev. L	December 2012)	► A1	took to Fours 4	100 1100 0 1	100 E 440		- 10CE D			ONID NO.	1010 22	20
	ment of the Treasury I Revenue Service	► At ► Information	tach to Form 1 about Form 11	25-A and its in	structions	s is at www.	irs.gov/fc	orm1125a	э.			
Name									Employ	er identificati	ion nun	ıber
	TOTAL FORM	1125-A's FILED	696,343	TOTAL FO	RM 1125-	A'S E-FILE	ED 4	90,416				
1	Inventory at beg	inning of year						1		316	,852	
2	Purchases							2		522	,254	
3	Cost of labor .							3			,349	
4	Additional section	on 263A costs (attach s	schedule)					4			,976	
5	Other costs (atta	ach schedule)						5		296	,901	
6	Total. Add lines	1 through 5						6		695	,564	
7	Inventory at end	l of year						7		335	,526	
8	•	sold. Subtract line 7 f of your tax return (see						e 8				
9a	Check all metho	ods used for valuing clo	sing inventory:									
294,3	60 (i) 🗌 Cost											
	12 (ii) 🗌 Lower of											
7,6	51 <i>(iii)</i> 🗌 Other (Sp	pecify method used and	d attach explana	ation.) ►		7,457						
b	Check if there w	as a writedown of sub	normal goods							. 2,345		
С	Check if the LIF	O inventory method wa	as adopted this	tax year for any	goods (if	checked, at	tach Form	970) .		211		
d		ntory method was use	•				•	d 9d		1,240		
е	If property is pro	oduced or acquired for	resale, do the r	ules of section	263A apply	y to the entit	ty (see inst	ructions)	?	Yes	<u> </u>	
f	Was there any o	change in determining	quantities. cost	. or valuations	between o	pening and	closina in	ventorv?	If "Yes."	36,630	445	,557

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

General Instructions

attach explanation

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.

Yes

1,001

🗌 No

372,269

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.

2012 Partnership Line Item Publication (Estimated from SOI Sample) Amounts (in 000's)

1125-4 (Rev. December 2012) Department of the Treasury

Internal Revenue Service

Ν

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.

No

lame		Employer identification number
1	Inventory at beginning of year	262,415,671
2	Purchases	2,029,823,293
3	Cost of labor	127,120,016
4	Additional section 263A costs (attach schedule)	15,901,153
5	Other costs (attach schedule)	666,736,558
6	Total. Add lines 1 through 5	3,101,996,691
7	Inventory at end of year	274,449,952
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)	3
9a	Check all methods used for valuing closing inventory:	
	<i>(i)</i> 🗌 Cost	
	(ii) 🗌 Lower of cost or market	
	(iii) □ Other (Specify method used and attach explanation.) ►	
b	Check if there was a writedown of subnormal goods	
с	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					
		9d			28,056,116	6
е	If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instruc	tions	?.		Yes	

If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)? . . .

Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," 🗌 No Yes attach explanation

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

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

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

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

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

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

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

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

• The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.

• Real property or personal property (tangible and intangible) acquired for resale.

• The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit.

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

	4562 Depreciation and Amortization								
Form	4502		(Including Inform				2012		
Depart	ment of the Treasury						Attachment		
	I Revenue Service (99) (s) shown on return	► Sec	e separate instructions		Attach to your which this form related		-	Sequence No. 179	
Nume		4562'S FILED		,	562'S E-FILED		lacina	iying number	
Pa			rtain Property Unc			1,000,040			
	Note: If you	ı have any liste	ed property, comple	ete Part V be	efore you con	nplete Part I.			
1			s)				1		
2			placed in service (see		,		2	290,914	
3 4			perty before reductior ne 3 from line 2. If zer			,	3		
4 5		or tax year. Sul	btract line 4 from lin	e 1. If zero	or less, enter	-0 If married filing	-		
6		Description of proper	••••••		iness use only)	(c) Elected cost	5		
	(4) 5		.,	(2) 0001 (200					
7	Listed property. Er	ter the amount	from line 29		7	18	3,126		
8	Total elected cost	of section 179 p	property. Add amount	s in column (c), lines 6 and	7	8	282,394	
9			aller of line 5 or line 8				9		
10			from line 13 of your 2				10	37,961	
11			smaller of business inc	-			11		
	-		dd lines 9 and 10, bu				12	265,020	
			to 2013. Add lines 9	,		13			
			<i>w</i> for listed property. I			ude listed property.)	(Saa i	nstructions.)	
						ty) placed in service			
• •	during the tax year			-			14	360,418	
15		-	1) election				15	489	
			S)				16	216,873	
Pa	rt III MACRS De	preciation (D	o not include listed	l property.)	(See instructi	ons.)		4	
				Section A					
			ced in service in tax y				17	991,269	
18	-		-	-	-	one or more general			
	asset accounts, ch					7,046 . ► General Depreciation	Svet	om	
	Gection		(c) Basis for depreciation	(d) Recovery		-			
	Classification of property	placed in service	(business/investment use only-see instructions)	period	(e) Convention	(f) Method	(g) D	epreciation deduction	
19a		_	24,764			-		24,789	
b		-	314,441		-yr basis:	0_		315,342	
	7-year property 10-year property	-	<u>253,887</u> 32,525		deduction:	0 _		<u>254,017</u> 32,543	
	15-year property	-	166,141					166,178	
	f 20-year property	-	9,006					9,017	
	25-year property		338					338	
	Residential rental						1		
	property		156,780					159,208	
	i Nonresidential rea	1	· · · · · · · · · · · · · · · · · · ·						
	property		160,122					160,319	
		–Assets Place			ar Using the A	Iternative Depreciation	on Sys		
	Class life	_	6,751					6,897	
	12-year		797					799	
	: 40-year rt IV Summary	 (See instruction	4,637				<u> </u>	4,655	
	Listed property. Er		,				21	193,162	
	Total. Add amour	nts from line 12,		lines 19 and	20 in column	(g), and line 21. Enter	22	1,304,915	
23	-		ed in service during t	-	-			1,304,313	
			section 263A costs			23 401			
For F	Paperwork Reduction	Act Notice, see	separate instructions.		Cat. N	lo. 12906N		Form 4562 (2012)	

	2012	Amoun	rublication (i ts (in 000's)	stimated from S	OI Sample)					
Form 4562		Depreciatio	· /	mortizatio	n	C	OMB No. 1545-0172			
		2012								
Department of the Treasury		(Including Inform		-			Attachment			
Internal Revenue Service (99)	► Se	e separate instructions		Attach to your		Sequence No. 179				
Name(s) shown on return		Busines	s or activity to w	hich this form relates	S	Identi	ifying number			
Part I Election To	Expense Ce	rtain Property Unc	ler Section	179						
		ed property, comple			olete Part I.					
1 Maximum amount	(see instruction	s)				1				
		placed in service (see				2	24,050,101			
3 Threshold cost of s	section 179 pro	perty before reduction	n in limitation	(see instruction	s)	3	, ,			
4 Reduction in limitation	tion. Subtract li	ne 3 from line 2. If zer	o or less, en	ter -0		4				
5 Dollar limitation for	r tax year. Su	btract line 4 from lin	e 1. If zero	or less, enter ·	-0 If married filing					
separately, see ins	tructions					5				
6 (a) D	escription of proper	ty	(b) Cost (bus	ness use only)	(c) Elected cost					
7 Listed property. En						7,297				
		property. Add amount				8	11,699,252			
		aller of line 5 or line 8				9				
•		from line 13 of your 2				10	698,946			
		smaller of business inc		,		11				
•		dd lines 9 and 10, bu		. –		12	10,362,903			
13 Carryover of disallo					13					
Note: Do not use Part II					ala liata al muana antes ((<u>Caai</u>	······			
Part IISpecial Dep14Special depreciation							nstructions.)			
during the tax year			-			44	70 400 490			
15 Property subject to	-					14 15	70,120,189			
16 Other depreciation						16	536,066			
Part III MACRS De					<u></u> ns)	10	19,180,140			
			Section A		10.)					
17 MACRS deduction	s for assets pla	ced in service in tax v		na before 2012		17	145,193,247			
18 If you are electing							110,100,211			
asset accounts, ch	• • •		•	•	· · ·					
Section I	B-Assets Place	ed in Service During	g 2012 Tax Y	ear Using the C	General Depreciation	Syst	em			
		(c) Basis for depreciation	(d) Recovery	(a) Convention	(f) Mathad		any action deduction			
(a) Classification of property	placed in service	(business/investment use only-see instructions)	period	(e) Convention	(f) Method	(g) D	epreciation deduction			
19a 3-year property		4,452,260					1,212,903			
b 5-year property		58,488,281	50	-yr basis:	0		8,943,998			
c 7-year property		56,634,053		deduction:	0		6,614,345			
d 10-year property		11,462,931					732,458			
e 15-year property		44,214,211					1,543,617			
f 20-year property		4,199,300					115,111			
g 25-year property		26,066					483			
h Residential rental										
property		105,575,408				\perp	1,764,972			
i Nonresidential rea	I									
property		136,845,519					1,625,090			
	-Assets Place			ar Using the Al	ternative Depreciation	on Sys				
20a Class life		19,007,696				<u> </u>	740,335			
b 12-year		3,435,509				──	95,260			
c 40-year		50,992,775					586,799			
Part IV Summary	See instructio	ons.)								

21	Listed property. Enter amount from line 28			21	1,963,940
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column	(g), a	nd line 21. Enter		
	here and on the appropriate lines of your return. Partnerships and S corporations-	-see i	nstructions .	22	261,265,799
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	1,211,727		

4562 (2012)													Page 2
	nclude auto	mobile	s, cer	tain ot	her ve	ehicles,	certa	in cor	nputer	s, and	d prop	erty us	
entertainment, recre	ation, or amu	isemen	t.)						-			-	
									lease	expens	se, com	plete or	nly 24
-			-										
· ·		stment us	e claime		Yes	No	24b If	"Yes," i	s the ev	idence	written?	Yes	No
e of property (list Date placed investment	ness/ (for depre			Me Me	ethod/			n E		
vehicles first) in service perce	entage		X	use only)		•			de	eduction		cost	t
								25		21.	793		
Property used more than 50	% in a qualifie	d busine	ess use	:						,			
	%												
	%												
Property used 50% or less in	· · ·	usiness	use:				0.0				_		
											_		
											_		
Add amounta in column (b)		b 07 E	ntor bo	ro ond d	an lina	01 pag					_		
								-			20		
								• •	· · ·	·	25		
plete this section for vehicles us								er." or r	elated c	erson.	lf vou pi	rovided v	vehicle
		(a	a)	(1	c)	(0	;)	(d)		(e)		(f)
	0												icle 6
Total other personal (no													
	-												
0		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	•					+			110	103		103	
Was the vehicle used primar	ily by a r			Amortiza	ation of	Costs, I	by Sect		- 203 *				
		Geological	& Geoph	vsical Exp									
										nlovor			
					oduroo							who ar	e not
	arsons (- 1		euures					by cm	ployeee		c not
	olicy stat							33,		mmutir	na. bv	Yes	No
your employees?	194-Q	ualified Fo	restation	and Refore	station C	osts			045				
Do you maintain a written p	olicy sta	usiness St	art-Up Ex	penditures				13,	970 נ	uting, b	y your		
employees? See the instruc	tions for 197-V	arious Inta	ngibles					31	<mark>635</mark> c	wners			
-		axable Bon	d Premiu	m									
		orporate O	rganizatio	onal Exp					885 *	es abo	ut the		
	709-0	rganization	nal Expen	ditures				12	076				
		-Qual. Rev	italization	/Renewal I	Exp.				0 ¹		• •		
	38, 39, 4							06	,	hicles.			
t VI Amortization	Other							90					
(a) Description of costs	(b) Date amortiz	ation	Amoi	(c) rtizable ar	nount	Co	(d) ode secti	on	(e) Amortiz perioc	ation	Amortiz	(f) ation for th	his year
	begins								percen	tage			
					the street of a	1! - · \ ·							69,218
Amortization of costs that be	egins during yo	our 2012	tax ye	ear (see	Instruc	tions):				r		1	
Amortization of costs that be	egins during yo	our 2012	tax ye	ear (see	Instruc							1	
Amortization of costs that be Amortization of costs that be Total. Add amounts in colur	egan before yo	our 2012	tax ye	ar						43 44		37	79,860 66,795
	entertainment, recreated by the section A - Depreciation a Do you have evidence to support the property (list of property (list plate placed in service property used for a distribution of the tax year and used more property used more than 500 property used more than 500 property used 50% or less in the tax year and used more property used 50% or less in the tax year and used more property used 50% or less in the tax year and used more property used 50% or less in the tax year and used more than 500 property used 50% or less in the tax year and used more property used 50% or less in the tax year and used more property used 50% or less in the tax year and used more than 500 property used 50% or less in the tax year and used more than 500 property used 50% or less in the tax year and used more the tax year and used more the tax year and used the tax year and tax tax po you maintain a written per tax tax tax po you treat all use of vehice tax tax tax po you treat all use of vehice tax tax tax po you tax ta	Listed Property (Include autor entertainment, recreation, or amu Note: For any vehicle for which you 24b, columns (a) through (c) of Sector Section A – Depreciation and Other Intal a Do you have evidence to support the business/invest (a) (b) Business/ encicles first) (c) Business/ percentage (c) (c) Sector of percentage Special depreciation allowance for qualifie the tax year and used more than 50% in a Property used more than 50% in a qualified bu 0 (c)	Listed Property (Include automobiles entertainment, recreation, or amusement Note: For any vehicle for which you are usi 24b, columns (a) through (c) of Section A, all Section A – Depreciation and Other Information to you have evidence to support the business/investment use of property (list period property (list ehicles first) Date placed in service Property used depreciation allowance for qualified listed the tax year and used more than 50% in a qualified Property used more than 50% in a qualified Property used more than 50% in a qualified web a % Property used 50% or less in a qualified business % Add amounts in column (h), lines 25 through 27. E Add amounts in column (i), line 26. Enter here and Section B- plete this section for vehicles used by a sole proprietor for another personal (noncommuting) mites driven during the year Total other personal (noncommuting) miles driven during the year Total other personal (noncommuting) miles driven during the year. Add lines 30 through 32	Listed Property (Include automobiles, cerrentertainment, recreation, or amusement.) Note: For any vehicle for which you are using the 24b, columns (a) through (c) of Section A, all of Sector A – Depreciation and Other Information (Ca a Do you have evidence to support the business/investment use claime (a) or property (list Date placed in service preciation allowance for qualified listed properties first) (c) Basis (business/ investment use claimes (business) Special depreciation allowance for qualified business use: (d) Basis (business/ investment use (circle) Basis (business) Property used more than 50% in a qualified business use: 96 (d) (d) Property used 50% or less in a qualified business use: 96 (d) (d) Add amounts in column (h), lines 25 through 27. Enter her and on line Section B-Infor plete this section for vehicles used by a sole proprietor, partner uremployees, first answer the questions in Section C to see if (e) Total business/investment miles driven during the year of all other personal (noncommuting) (e) Vehicle 1 Total other personal (noncommuting) Infor Sector O - Question Was the vehicle available for personal use during off-duty hours? Sector O - Question Sector O - Question Was the vehicle available for personal use during off-duty hours? Sector O - Question Sector O For Secon I = 100-000000000000000000000000000000000	Listed Property (Include automobiles, certain ot entertainment, recreation, or amusement.) Note: For any vehicle for which you are using the standa. 24b, columns (a) through (c) of Section A, all of Section B, all of Section A Section A – Depreciation and Other Information (Caution: a Do you have evidence to support the business/investment use claimed? (a) (a) (b) (c) (d) Basis for depreviation allowance for qualified listed property plat the tax year and used more than 50% in a qualified business use. (e) (e) (e) (f) Basis for depreviation allowance for qualified business use. (f) (f) Basis for depreviation allowance for qualified business use. (f) (f) (f) (f) Basis for depreviation allowance for qualified business use. (f) (f)<	Listed Property (Include automobiles, certain other venentrainment, recreation, or amusement.) Note: For any vehicle for which you are using the standard mile 24b, columns (a) through (c) of Section A, all of Section B, and Section B and Section E and Section B. And Sect	Isted Property (Include automobiles, certain other vehicles, entertainment, recreation, or amusement.) Note: For any vehicle for which you are using the standard mileage rate 24b, columns (a) through (c) of Section A, all of Section B, and Section C Section ADepreciation and Other Information (Caution: See the instruct a Do you have evidence to support the business/investment use claimed? Yes< No	Isisted Property (Include automobiles, certain other vehicles, certain entertainment, recreation, or amusement.) Note:: For any vehicle for which you are using the standard mileage rate or de 24b, columns (a) through (c) of Section A, all of Section B, and Section C if appli Section A – Depreciation and Other Information (Caution: See the instructions for a point the business/investment use claimed? Yes _ No _ 24b ff (a) to you have evidence to support the business/investment use claimed? Yes _ No _ 24b ff (a) to you have evidence to support the business/investment use claimed? Yes _ No _ 24b ff (a) to you have evidence to support the business/investment use claimed? Yes _ No _ 24b ff (a) to you have evidence to support the business/investment is nearcise during the tax year and used more than 50% in a qualified business use: Yes _ No _ 24b ff Property used more than 50% in a qualified business use: 94 6/L	Isisted Property (Include automobiles, certain other vehicles, certain comentertainment, recreation, or amusement.) Note: For any vehicle for which you are using the standard mileage rate or deducting 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) to you have evidence to support the business/investment use claimed? Yes No 24b if Yes, if applicable. (a) of property (list Date placed in service during the tax year and used more than 50% in a qualified business use: (a) dimension (b) in a qualified business use: 25 Property used more than 50% in a qualified business use: (b) dimension (c)	Isisted Property (Include automobiles, certain other vehicles, certain computer entertainment, recreation, or amusement.) Note: For any vehicle for which you are using the standard mileage rate or deducting lease 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 part of property (list [b] behoves and used more than 50% in a qualified business use: ves [w] we not 24b if "Yes," is the event of property (list [b] behoves and used more than 50% in a qualified business use (see instructions). g Special depreciation allowance for qualified business use: 0.01 (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	Listed Property (Include automobiles, certain other vehicles, certain computers, and entertainment, recreation, or amusement.) Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense 24b, colurns (a) through (c) of Section A, al of Section B, and Section C if applicable. Section A - Depreciation and Other Information (Caution: See the instructions for the instructions for the instructions of the evolution is earlied in the instructions of the instructions of the instructions of the evolution is earlied instructions of the evolution is earlied instructions of the evolution is earlied instructions of the instructions of the instructions of the instructions of the evolution is earlied instructions of the evolution is earlied in the instructions of the instructions of the instructions of the evolution is earlied instructins of the evolution is evolution instructions o	Isited Property (Include automobiles, certain other vehicles, certain computers, and proper entertainment, recreation, or amusement.) Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, com 24b, columns (a) through (c) of Section A, all of Section B, and Section C it applicable. Section A - Depreciation and Other Information (Cautomic: See the instructions for limits for passenger autor to by our bare evidence is support the business/investment use claimed? Ves_ No 24b 14b 1	Isisted Property (Include automobiles, certain other vehicles, certain computers, and property us entertainment, recreation, or amusement.) Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete on 24b, columns (a) through (c) of Section A. and Section B. and Section B. and Section A. and Section B. and Section B. and Section A. and Section B. Section B. Section

Form **4562** (2012)

	4562 (2012)				<u>`. </u>	,									Page 2
Pa	rt V Listed Property (entertainment, recre				tain ot	her v	ehicle	s, c	ertair	n cor	nputer	s, and	prop	erty us	ed tor
	Note: For any vehicle	,		,	standa	rd mil	0000 r	ato c	r dod	ucting	10000	ovnone		nloto or	W 240
	24b, columns (a) throu										lease	елрепз	е, сот		iiy 24a,
	Section A–Depreciation										for pa	ssenae	r autom	obiles.)	
2 4a	Do you have evidence to support] Yes	_					-		Ves	No
	(a) (b) Bus		d) ther basis		(e) for depreness/invest		(f) Recov perio		(g Meth Conve	nod/		(h) preciatior	n El	(i) ected sec	
	perce	entage			use only						U.	eduction	_	cost	
25	Special depreciation allowa the tax year and used more	than 50% in a	qualified	l busir	ness us					25		560,	125		
26	Property used more than 50	·	d busines	ss use): 										
		%													
		%													
27	Property used 50% or less i		usiness u	se:											
		%							5/L -						
		%							5/L -						
		%							5/L –						
	Add amounts in column (h),									28					
29	Add amounts in column (i), I												29		
Com	plete this section for vehicles us		ction B-							" or r	olatad r	orcon	lf vou pr	vovidod v	obiolog
	our employees, first answer the														enicies
		4													
30	Total business/investment mile the year (do not include comm	•	(a) Vehicl			b) icle 2	Ve	(c) ehicle	3		d) icle 4		(e) hicle 5		f) cle 6
31	Total commuting miles driven d	uring the year													
32	Total other personal (no miles driven	ncommuting)													
33	Total miles driven during the lines 30 through 32	-													
34	Was the vehicle available use during off-duty hours? .		Yes	No	Yes	No	Yes		No	Yes	No	Yes	No	Yes	No
35	Was the vehicle used primation than 5% owner or related pe		ptional Write		Amortiz	ation o	COSIS	s, ру	Sectio		961 *				
36	Is another vehicle available for	personal u 167h-	Geological &	Geoph	ysical Exp					51,	725				
	Section C-	Questior 169-P	ollution Con	trol Faci	lities						0	ployee	s		
	wer these questions to detern		esearch and	Experim	nental Pro	cedures				232	512	by em	oloyees	who ar	e not
	e than 5% owners or related p	1/0-0	ost of Acqui	ring a Le	ease					368	625			V	N.
37	Do you maintain a written p your employees?	144.()	ualified Fore	station	and Refor	estation (Costs			1,	, 473)	mmutir	ng, by	Yes	No
38	Do you maintain a written p	105 B	usiness Star	t-Up Exp	penditures	;				49	780	 uting, b	· ·		
00	employees? See the instruct		arious Intan	gibles					1	,743		wners			
39	Do you treat all use of vehic		axable Bond	Premiu	m						48 *				
40			orporate Org	ganizatio	onal Exp					1	,982 [×]	es abo	ut the		
	use of the vehicles, and reta	in the inf	rganizationa								179				
41		14001	-Qual. Revit	alization	/Renewal	Exp.				•••		s.) .			
	Note: If your answer to 37,	38, 39, 4 Other								2,775	,	hicles.			
Pa	rt VI Amortization		1						4	2,775					
	(a) Description of costs	(b) Date amortiz begins	ation	Amor	(c) rtizable ai	mount		Code	(d) e sectior	ו ו	(e) Amortiz perioc percen	lor	Amortiza	(f) ation for th	iis year
42	Amortization of costs that be	egins durina va	our 2012	tax ve	ar (see	instru	ctions)	:				U ¹		5.27	72,348
					,									-,	_,• ••
43	Amortization of costs that be			-								43			39,064
44	Total. Add amounts in colu	mn (f). See the	instructi	ons fo	or where	e to rep	port .					44		49,36	61,412
		2012 Partner		ublication (Estimate ounts (in Whole Nu		e)									
------	---	--	--	--	--	--	--------------	---							
_	TOTAL FORM 4797'S FIL 4797	,	00	TOTAL FORM 479	97'S E-FILED	245,314	ОМ	B No. 1545-0184							
Form	7/3/	(Also Invo	oluntary Conve	rsions and Reca 179 and 280F(pture Amounts		G	2012							
_		, i		to your tax return.	u)(Z))										
	tment of the Treasury al Revenue Service	rmation about For		eparate instruction	s is at <i>www.irs.gov</i>	/form4797.	See	achment quence No. 27							
Nam	e(s) shown on return					Identifying	numbe	r							
1	Enter the gross proceeds substitute statement) that						1	30,683							
Pa	rt I Sales or Exchan						rsions	From Other							
	Than Casualty o	r Theft—Most	Property Hel	d More Than 1	Year (see instru	· · · · ·									
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 o basis, plu improvement expense of	us is and	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)							
						g	ain**	76,537							
						lo	DSS**	129,414							
3	Gain, if any, from Form 4684						3	0							
4	Section 1231 gain from inst		-				4	16,740							
5	Section 1231 gain or (loss) f		0				5	1,110							
6	Gain, if any, from line 32, fro						6	65,336							
7	Combine lines 2 through 6. Partnerships (except elec		•				7	269,603							
	instructions for Form 1065, Individuals, partners, S co	Schedule K, line 10 rporation shareho), or Form 1120S, olders, and all oth	Schedule K, line 9. S ners. If line 7 is zero	Skip lines 8, 9, 11, a	nd 12 below. amount from									
	line 7 on line 11 below and losses, or they were recap Schedule D filed with your r	tured in an earlier	year, enter the	gain from line 7 as											
8	Nonrecaptured net section	1231 losses from p	rior years (see ins	tructions)			8	0							
9	Subtract line 8 from line 7. I	f zero or less, ente	r -0 If line 9 is ze	ro, enter the gain fro	om line 7 on line 12 l	pelow. If line									
	9 is more than zero, enter	the amount from I	ine 8 on line 12 b	below and enter the	gain from line 9 as	a long-term									
	capital gain on the Schedule						9	[d]							
	rt II Ordinary Gains a														
10	Ordinary gains and losses n	ot included on line	s 11 through 16 (ir	iciuae property neia	1 year or less):		**	37,760							
						gai	n s**								
						105	5	32,318							
11	Loss, if any, from line 7.				I		11	(100)*							
12	Gain, if any, from line 7 or a					· · · ·	12	[d]							
13							13	85,511							
14	Net gain or (loss) from Form						14	1,873							
15	Ordinary gain from installme						15	34							
16	Ordinary gain or (loss) from						16	198							
17	Combine lines 10 through 1	-					17	133,786							
18	For all except individual retu and b below. For individual				ne of your return and	d skip lines a									
а	If the loss on line 11 includes of the loss from income-pro	a loss from Form 4	1684, line 35, colun	nn (b)(ii), enter that pa											
	used as an employee on Sch	• • • •			•		18a								
b	Redetermine the gain or (los						18b								

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13086I

Form **4797** (2012)

	1707	
Form	T /J/	

Department of the Treasury

Internal Revenue Service

2012 Partnership Line Item Publication (Estimated from SOI Sample)

Amounts (in 000's) Sales of Business Property

OMB No. 1545-0184

Identifying number

(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.

Attachment Sequence No. 27

2

20

Name(s) shown on return

1	Enter the gross proceeds substitute statement) that						1	27,733,462		
Pa	rt I Sales or Exchar	aes of Proper	tv Used in a T	rade or Busine	ss and Involunta	arv Convers	sions	From Other		
	Than Casualty of									
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		ate sold (d) Gross allowed or day, yr.) sales price allowable since impr		(f) Cost or or basis, plu improvements expense of s	s and	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
						ga	ain**	69,368,846		
							SS**	34,629,759		
3	Gain, if any, from Form 468	4, line 39					3	0		
4	Section 1231 gain from inst	allment sales from	Form 6252, line 2	6 or 37			4	4,402,356		
5	Section 1231 gain or (loss)	from like-kind exch	anges from Form	8824			5	2,350,424		
6	Gain, if any, from line 32, fro	om other than casu	alty or theft.				6	63,077,443		
7	Combine lines 2 through 6.	Enter the gain or (l	oss) here and on t	he appropriate line a	as follows:		7	117,913,739		
	Partnerships (except elections for Form 1065,									
	Individuals, partners, S co line 7 on line 11 below and losses, or they were recap Schedule D filed with your r	d skip lines 8 and 9 otured in an earlier	9. If line 7 is a ga r year, enter the g	in and you did not ł gain from line 7 as	have any prior year s	ection 1231				
8	Nonrecaptured net section	1231 losses from p	orior years (see ins	structions)			8	0		
9	Subtract line 8 from line 7.	lf zero or less, ente	r -0 If line 9 is ze	ero, enter the gain fro	om line 7 on line 12 b	elow. If line				
	9 is more than zero, enter	the amount from I	line 8 on line 12 b	below and enter the	gain from line 9 as	a long-term				
	capital gain on the Schedul						9	[d]		
	rt II Ordinary Gains									
10	Ordinary gains and losses n	ot included on line	s 11 through 16 (ii	nclude property held	1 year or less):	-				
						gair		88,050,266		
						los	S**	13,329,760		
11	Loss, if any, from line 7.						11	(1,208)*		
12	Gain, if any, from line 7 or a	mount from line 8,	if applicable .				12	[d]		
13							13	18,954,722		
14	Net gain or (loss) from Form	,					14	-47,006		
15	Ordinary gain from installme						15	307,685		
16	Ordinary gain or (loss) from		es from Form 8824	4			16	411,584		
17	Combine lines 10 through 1						17	94,405,104		
18	For all except individual retained b below. For individual				ne of your return and	skip lines a				
а	If the loss on line 11 includes	s a loss from Form	4684, line 35, colur	mn (b)(ii), enter that pa	art of the loss here. Er	nter the part				
	of the loss from income-pro	ducing property on	Schedule A (Form	n 1040), line 28, and	the part of the loss fr	om property				
	used as an employee on Sch	•					18a			
b	Redetermine the gain or (los	ss) on line 17 exclu	ding the loss, if ar	nv. on line 18a. Enter	here and on Form 1	040. line 14	18h			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13086I

Form 4797 (2012)



Internal Revenue Service

Work Opportunity Credit

OMB No. 1545-0219 201 2 Attachment Sequence No. 77

► Attach to your tax return.

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

) shown on return	ا ما م سهانی	/ing number
ime(s		Identity	/ing number
	TOTAL FORM 5884'S FILED 8,546 TOTAL FORM 5884'S E-FILED 6,253		
1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
а	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . $2,748 \times 25\%$ (.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours	1b	
с	Qualified second-year wages of employees certified as long-term family assistance recipients	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	4,165
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	4,469
ŀ	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	8,543
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	0,040
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b	6	

Department of the Treasury Internal Revenue Service

Name(s) shown on return

2012 Partnership Line Item Publication (Estimated from SOI Sample) Amounts (in 000's)

Work Opportunity Credit

Attach to your tax return.

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



1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
а	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ 47,160 × 25% (.25)	1 a	
b	Qualified first-year wages of employees who worked for you at least 400 hours	1b	
с	Qualified second-year wages of employees certified as long-term family assistance recipients	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	115,080
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	40,335
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	155,389
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	

Form 5884-B (December 2010)	New Hire Retention Credit	OMB No. 1545-2202
Department of the Treasury Internal Revenue Service	 Attach to your tax return. Use Part II to list additional retained workers. 	Attachment Sequence No. 65
Name(s) shown on return	Identifyi	ng number

TOTAL FORM 5884-B'S E-FILED 343 TOTAL FORM 5884-B'S FILED 552

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	New Hire Retention Credit for Retained Wor	kers	-						1		
	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	1	/ 20	10	/	/ 20	010	/	/ 20)10
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3									
4 5	Multiply line 3 by 80% (.80)	4									
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 Parts II			on lines	9 o	f any atta	ched	10		135	
11	Enter the total number of retained workers for whom credit on line 10 (see instructions)	-		-	11		130				
12	New hire retention credit from partnerships and S corporation	ations	s (see instr	ructions)				12		418	
13	Current year credit. Add lines 10 and 12. Partnerships a Schedule K; all others, report this amount on the applica 2010 Form 3800)	ble lir	ne of Form					13		552	
For Pa	perwork Reduction Act Notice, see instructions.		Cat.	No. 55035	5V				Form 588		-2010)

2012 Partnership Line Item Publication (Estimated from SOI Sample) Amounts (in 000's)

New Hire Retention Credit

OMB No. 1545-2202

Attach to your tax return.

► Use Part II to list additional retained workers.

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.

Par	New Hire Retention Credit for Retained Wo	kers	1								
	Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		Reta Wo	(a) ained orker o. 1		Ret Wo	(b) ained orker o. 2		W	(c) tained orker lo. 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	/	/ 201	10	/	/ 20	010	1	/ 20)10
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3									
4 5	Multiply line 3 by 80% (.80)	4									
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 Parts II	• •	• • •		9 of	any atta	ched	10		3,949	
11	Enter the total number of retained workers for whom credit on line 10 (see instructions)				1		4				
12	New hire retention credit from partnerships and S corpor	ations	s (see instru	uctions)				12		574	
13	Current year credit. Add lines 10 and 12. Partnerships a Schedule K; all others, report this amount on the applica 2010 Form 3800)	ble lir	ne of Form	3800 (e.	g.,	ine 1aa c	of the	13		4,523	
For Pa	perwork Reduction Act Notice, see instructions.			No. 55035\					Form 588		-2010)



Internal Revenue Service

Name(s) shown on return

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 2 Attachment Sequence No. 81

Identifying number

TOTAL FORM 6765'S FILED 13,313 TOTAL FORM 6765'S E-FILED 9,416

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	[d]	
2	Basic research payments to qualified organizations (see instructions) .	2	12	*			
3	Qualified organization base period amount	3	11	*			
4	Subtract line 3 from line 2. If zero or less, enter -0				4	[d]	
5	Wages for qualified services (do not include wages used in figuring the						
	work opportunity credit)	5	1,912				
6	Cost of supplies	6	1,317				
7	Rental or lease costs of computers (see instructions)	7	5	*			
8	Enter the applicable percentage of contract research expenses (see						
	instructions)	8	1,829				
9	Total qualified research expenses. Add lines 5 through 8	9	2,347				
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	1,893	%			
11	Enter average annual gross receipts (see instructions)	11	1,295				
12	Multiply line 11 by the percentage on line 10	12	1,259				
13	Subtract line 12 from line 9. If zero or less, enter -0	13	2,339				
14	Multiply line 9 by 50% (.50)	14	2,347				
15	Enter the smaller of line 13 or line 14			•	15	2,339	
16	Add lines 1, 4, and 15				16	2,342	
17	Are you electing the reduced credit under section 280C? ► Yes □ N	o 🗌					
	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 control	led gr	oups or busines	ses			
	under common control: see instructions for the statement that must be at	tache	d		17	2,324	

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 instru	ictions	s) <u>.</u> .	18	[d]
19	Basic research payments to qualified organizations (see the line 2				
	instructions)	19	0		
20	Qualified organization base period amount (see the line 3 instructions) .	20	[d]		
21	Subtract line 20 from line 19. If zero or less, enter -0			21	0
22	Add lines 18 and 21			22	[d]
23	Multiply line 22 by 20% (.20)			23	[d]
24	Wages for qualified services (do not include wages used in figuring the				
	work opportunity credit)	24	1.649		
25	Cost of supplies	25	959		
26	Rental or lease costs of computers (see the line 7 instructions)	26	13 *		
27	Enter the applicable percentage of contract research expenses (see the				
	line 8 instructions)	27	1,017		
28	Total qualified research expenses. Add lines 24 through 27	28	1,720		
29	Enter your total qualified research expenses for the prior 3 tax years. If				
	you had no qualified research expenses in any one of those years, skip				
	lines 30 and 31	29	1,453		
30	Divide line 29 by 6.0	30	1,248		
31	Subtract line 30 from line 28. If zero or less, enter -0	31	1,219		
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line	28 by	6% (.06)	32	1,687
33	Add lines 23 and 32			33	1,696
34	Are you electing the reduced credit under section 280C? \blacktriangleright Yes \Box	No 🗌]		
	If "Yes," multiply line 33 by 65% (.65). If "No," enter the amount from lin	ne 33	and see the line 17		
	instructions for the statement that must be attached. Members of controll	led gr	oups or businesses		
	under common control: see instructions for the statement that must be at	tache	d <u></u>	34	1,763
	norwork Deduction Act Notice, and instructions	- NI	070011		Farma 6765 (0010)

For Paperwork Reduction Act Notice, see instructions.

	2012 Partnership Line Item Publication (Estimated from SOI Sample) Amounts (in 000's)
6765	Credit for Increasing Research Activities

OMB No. 1545-0619 2

Attachment Sequence No. 81

► Attach to your tax return.

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

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

Form

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	[d]	
2	Basic research payments to qualified organizations (see instructions) .	2	1,224	*			
3	Qualified organization base period amount	3	3,415	*			
4	Subtract line 3 from line 2. If zero or less, enter -0				4	[d]	
5	Wages for qualified services (do not include wages used in figuring the						
	work opportunity credit)	5	2,145,250				
6	Cost of supplies	6	476,260				
7	Rental or lease costs of computers (see instructions)	7	279	*			
8	Enter the applicable percentage of contract research expenses (see						
	instructions)	8	783,479				
9	Total qualified research expenses. Add lines 5 through 8	9	3,405,267				
10	Enter fixed-base percentage, but not more than 16% (see instructions) .	10		%			
11	Enter average annual gross receipts (see instructions)	11	165,410,524				
12	Multiply line 11 by the percentage on line 10	12	634,814				
13	Subtract line 12 from line 9. If zero or less, enter -0	13	2,776,791				
14	Multiply line 9 by 50% (.50)	14	1,702,634				
15	Enter the smaller of line 13 or line 14				15	1,681,938	
16	Add lines 1, 4, and 15				16	1,685,850	
17	Are you electing the reduced credit under section 280C? ► Yes □ No.	o 🗌					
	If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by	20%	(.20) and see t	the			
	instructions for the statement that must be attached. Members of controll	led gr	oups or business	ses			
	under common control: see instructions for the statement that must be at	tache	d		17	173,370	

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 instru	ctions	s)		18	[d]
19	Basic research payments to qualified organizations (see the line 2					
	instructions)	19	0			
20	Qualified organization base period amount (see the line 3 instructions) .	20	[d]			
21	Subtract line 20 from line 19. If zero or less, enter -0				21	0
22	Add lines 18 and 21				22	[d]
23	Multiply line 22 by 20% (.20)				23	[d]
24	Wages for qualified services (do not include wages used in figuring the					
	work opportunity credit)	24	5,611,268			
25	Cost of supplies	25	1,345,360			
26	Rental or lease costs of computers (see the line 7 instructions)	26	1,835	*		
27	Enter the applicable percentage of contract research expenses (see the					
	line 8 instructions)	27	1,727,064			
28	Total qualified research expenses. Add lines 24 through 27	28	8,685,527			
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	19,137,087			
30	Divide line 29 by 6.0	30	3,163,663			
31	Subtract line 30 from line 28. If zero or less, enter -0	31	5,361,592			
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 2	28 by	6% (.06)		32	725,607
33	Add lines 23 and 32				33	724,593
34	Are you electing the reduced credit under section 280C? \blacktriangleright Yes \Box					
	If "Yes," multiply line 33 by 65% (.65). If "No," enter the amount from lin					
	instructions for the statement that must be attached. Members of control	-	•			
	under common control: see instructions for the statement that must be at	tache	d	•	34	387,958

Section C-Summary

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	0
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	3,851
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	9,186
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	12,994
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/form*6765.

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

Section C-Summary

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	0
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0	36	525,940
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	86,325
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	612,527
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/form*6765.

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 or 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

				Frequency Coun		615)		
	8824			Like-Kind	Exchanges		ļ	OMB No. 1545-1190
Form	0027		(a	nd section 1043 o	conflict-of-interes	st sales)		2012
	nent of the Trea Revenue Servic			► Attach to	your tax return.			Attachment Sequence No. 109
• •) shown on tax	return 824'S FILED	18,701	TOTAL FORM 88		11,268	Identifyin	g number
Part		mation on th				11,200		
1		e <i>property descri</i> n of like-kind pr		or line 2 is real or pe	rsonal property loca	ated outside the Unite	ed States, i	ndicate the country.
	Description	i oi like-kiilu pi						
•								
2	Description	n of like-kind pr	operty receiv					
_								
3	Date like-k	ind property giv	/en up was c	originally acquired (m	ionth, day, year)		3 N	1M/DD/YYYY
4	Date you a	ctually transfer	red your pro	perty to other party (month, day, year)		4 🛚 🗠	1M/DD/YYYY
-	Data lika k	ind property ve	u received w	vas identified by writ	ton notice to enot	or party (month		
5				written identification			5 🛛	1M/DD/YYYY
6	Determenter	atu allu va a siu a du	اممانا مانسما					
6	Date you ad	stually received t	ne like-kina p	property from other pa	arty (month, day, ye	ar). See instructions	6	Y: 865
7	Was the ex	change of the p	property give	n up or received ma	de with a related p	arty, either directly	or indirectly	y N: 17,810
Part		ted Party Exc		e instructions. If "Yes ormation	s," complete Part I	I. If "No," go to Part		. Yes No
8	Name of relat				Relat	tionship to you	Related pa	rty's identifying number
	Address (no.	street, and apt., roo	om, or suite no.	city or town, state, and ZI	P code)			
		,	,,		,			
9				ate that is 2 years aft				
				ell or dispose of any r transfer property in				
	through an	intermediary),	that became	your replacement p	roperty?	· · · · · · · ·		. 🗌 Yes 🗌 No
10	During this	tax year (and k	ofore the da	ate that is 2 years aft	or the last transfer	of property that wa	s part of	
10				of any part of the lik				. 🗌 Yes 🗌 No
		- 0 <u>-</u>	(N I - 111 +1- :	· · · · · · · · · · · · · · · · · · ·				"Al-"
				s is the year of the ex either line 9 or line 1				
	deferred g	ain or (loss) from	n line 24 unl	ess one of the excep	otions on line 11 a	oplies.		
11	If one of th	e exceptions b	elow applies	to the disposition, c	heck the applicab	le box:		
		-		-				
а		position was at	tier the deat	h of either of the rela	ieu parties.			
b	The dis	sposition was a	n involuntary	conversion, and the	threat of convers	ion occurred after th	ne exchanç	ge.
с		n establish to t	ne satisfactio	on of the IRS that ne	ither the exchance	a nor the disposition	had tax av	voidance as one of
•				s checked, attach an			nau tax a	
For Pa	perwork Red	duction Act Notio	ce, see the in	structions.	Cat.	No. 12311A		Form 8824 (2012
	1	Note: Partn	erships m	nay file multiple	Form 8824's.	The frequency	/]
	r	numbers of	Form 882	4 represent the	actual numbe	er filed rather th		
	r	number of P	artnershi	ps that filed the	form with that	t line.		
	L							1

Amounts (in 000's) Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

► Attach to your tax return.



Identifying number

Part I Information on the Like-Kind Exchange

1	Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country. 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				YYY	
4	Date you actually transferred your property to other party (month, day, year)		4	MN	1/D	D/Y	YYY	
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			MN	1/D	D/Y	ΥΥΥ	
6	Date you actually received the like-kind property from other party (month, day, year). See instructions				1/D	D/Y	YYY	
7	Was the exchange of the property given up or received made with a related party, either d (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go	irectly or to Part II	r indir I .	ectly	<u> </u>	es [No	
Part			Poloto	d party's	idon	lifuina	umbor	
8	Name of related party Relationship to you		Relate	o party s	aden	urying i	lumber	
	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 to the exchange), did the related party sell or dispose of any part of the like-kind property re (or an intermediary) in the exchange or transfer property into the exchange, directly or incomposition through an intermediary), that became your replacement property?	eceived fi lirectly (s	rom y such a	vou as	Y	es [No	
10	During this tax year (and before the date that is 2 years after the last transfer of property the exchange), did you sell or dispose of any part of the like-kind property you received?				□ Y	′es [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:							
а	The disposition was after the death of either of the related parties.							
b	The disposition was an involuntary conversion, and the threat of conversion occurred	after the	e excl	nange.				
с	☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disp its principal purposes. If this box is checked, attach an explanation (see instructions).		nad ta	ax avoi	danc	e as	one of	

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 12311A

Form 8824 (2012)

No money amounts are present on the page.

Form 8	8824 (2012)		Page 2
Name(s) shown on tax return. Do not enter name and social security number if shown on other side.	Your so	cial security number
Part	Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Re	ceived	ł
	Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash or o		
			hanges Y: 3,019
	Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise	, go to	line 15. N: 15,683
12	Fair market value (FMV) of other property given up 1 12		
13	Adjusted basis of other property given up		
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	121
	Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.		
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15	1,766
16	FMV of like-kind property you received	16	16,463
17	Add lines 15 and 16	17	16,516
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	17,619
19	Realized gain or (loss). Subtract line 18 from line 17	19	17,153
20	Enter the smaller of line 15 or line 19, but not less than zero	20	1,663
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	392
22	Subtract line 21 from line 20. If zero or less, enter -0 If more than zero, enter here and on		4.054
00	Schedule D or Form 4797, unless the installment method applies (see instructions)	22	1,354
23	Recognized gain. Add lines 21 and 22	23	1,725
24 25	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	24 25	<u>16,949</u> 17,627
Part		25	17,027
26 27	 section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to conflict-of-interest requirements. This part can be used only if the cost of the replacement propert the divested property. 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.)		
21			
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)	_	
31	Basis of divested property	_	
32	Realized gain. Subtract line 31 from line 30	32	
33	Cost of replacement property purchased within 60 days after date of sale	_	
34	Subtract line 33 from line 30. If zero or less, enter -0	34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35	
36	Subtract line 35 from line 34. If zero or less, enter -0 If more than zero, enter here and on Schedule D or Form 4797 (see instructions)	36	
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37	

Form 8824 (2012)

38

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Basis of replacement property. Subtract line 37 from line 33

38

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Page 2

Your social security number

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

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

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 t	through 14 only if you	gave up property that was not like-k	nd. Otherwise, go to line 15.

	$= \cdots = \cdots$	3	
12	Fair market value (FMV) of other property given up 12 381,875		
13	Adjusted basis of other property given up		
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	47,861
	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	3,933,408
16	FMV of like-kind property you received	16	25,878,283
17	Add lines 15 and 16	17	29,811,691
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any		
	exchange expenses not used on line 15 (see instructions)	18	15,584,366
19	Realized gain or (loss). Subtract line 18 from line 17	19	18,889,067
20	Enter the smaller of line 15 or line 19, but not less than zero	20	3,190,763
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	403,020
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	2,805,736
23	Recognized gain. Add lines 21 and 22	23	3,208,756
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions .	24	15,680,311
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	17,435,787
Part	V Deferral of Gain From Section 1043 Conflict-of-Interest Sales		

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 27	copy of your certificate. Keep the certificate with your records.)				
28	Description of replacement property				
29	Date divested property was sold (month, day, year)	· ·	29	MM/DD/YY	ŶŶ
30	Sales price of divested property (see instructions)				
31	Basis of divested property				
					-

38	Basis of replacement property. Subtract line 37 from line 33	38	
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37	
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	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35	
34	Subtract line 33 from line 30. If zero or less, enter -0	34	
33	Cost of replacement property purchased within 60 days after date 33 of sale 33		
32	Realized gain. Subtract line 31 from line 30	32	

2012 Partnership Line Item Publication (Estimated from SOI Sample)
Frequency Counts (in Whole Numbers)

Departr	8825 Rent December 2010) nent of the Treasury Revenue Service	Pa	rtnership o ► See inst	ncome and Experience r an S Corporat ructions on back. , Form 1065-B, or Form 1	ion		OMB No. 1545-	1186
Name	otal Form 8825's Filed 1,	499,04		n 8825's E-Filed	1,091,469	Employ	ver identification num	nber
1	Show the type and address of ea rental value and days with perso	ach pro	perty. For each re	ental real estate property	listed, report the	e numbe	er of days rented	l at fai
	Physical address of each proper state, ZIP code	ty—stre	et, city,	Type—Enter code 1-8 see page 2 for list	Fair Rental D	Days	Personal Use [Jays
Α								
в								
С			1.38	4,115 Number of Re	eturns that Rep	oorted	1 or	
D					les 			
				Pro	perties			
	Rental Real Estate Income		Α	В	С		D	
2	Gross rents	2					1,261,772	
	Rental Real Estate Expenses							
	Advertising	3					232,343	
	Auto and travel	4					238,769	
	Cleaning and maintenance	5 6					572,631	
7	Insurance	7					117,462 929,426	
-	Legal and other professional fees	8					1,039,871	
	Interest	9	Lines 2 thro	ough 17 are a total fo	or all propertie	s. 👘	842,581	
	Repairs	10			1	, —	801.134	
	Taxes	11					1.011.433	
12	Utilities	12					756,054	
13	Wages and salaries	13					144,095	
14	Depreciation (see instructions)	14					1,161,368	
15	Other (list) ►							
		15					1,097,785	
		1 -						
	Total expenses for each property.Add lines 3 through 15	16					1,356,780	
	Income or (Loss) from each property. Subtract line 16 from line 2	17					1,365,592	
	Total gross rents. Add gross rents			-		18a	1,261,772	
	Total expenses. Add total expens Net gain (loss) from Form 4797, I estate activities		ine 17, from the o	disposition of property f	rom rental real	18b(1,356,780	
	Net income (loss) from rental real		activities from par		trusts in which	19	17,068	
b	this partnership or S corporation i Identify below the partnerships, est Attach a schedule if more space is	ates, or	-			20a	204,666	
	(1) Name		(2) Emp	bloyer identification num	ber			
21	Net rental estate income (loss). Co • Form 1065 or 1120S: Schedule			20a. Enter the result he	ere and on:	21	1,495,970	

Form 8825
(Rev. December 2010) Department of the Treasury Internal Revenue Service
Name

2012 Partnership Line Item Publication (Estimated from SOI Sample) Amounts (in 000's)

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

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.										
					be—Enter code 1-8; see page 2 for list Fair Rental		Days	Personal Use [Days		
Α	Total Number of	f Pro	perties Reported	: 2,301							
В											
С											
D											
					Prop	oerties					
_	Rental Real Estate Income		Α	В		С		D			
2	Gross rents	2						488,076,605			
•	Rental Real Estate Expenses										
-	Advertising	3						2,440,905			
4	Auto and travel	4						819,376			
5	Cleaning and maintenance	5						16,732,334			
6	Commissions	6						1,723,831			
7	Insurance	7						11,070,593			
8	Legal and other professional fees	8	Lines 2 thro	ugh 16 are a tota	al for	all propertie	e —	26,325,601			
9	Interest	9					· —	120,855,934			
10	Repairs	10						21,031,455			
11		11						47,891,204			
	Utilities	12						27,605,021			
13	Wages and salaries	13						18,250,821			
14 15	Depreciation (see instructions)	14						100,834,643			
15	Other (list) ►							EC 400 04E			
		15						56,468,045			
16	Total expenses for each property.										
10	Add lines 3 through 15	16						452,049,764			
47	Income or (Loss) from each	10						452,045,704			
17	property. Subtract line 16 from line 2	17						35,926,359			
100	Total gross rents. Add gross rents		ling 2 columns A th				18a	488,076,605			
	Total expenses. Add total expense						18b (452,049,764			
	Net gain (loss) from Form 4797, F							452,045,704)		
10					-		19	991,362			
20a	Net income (loss) from rental real	estat	e activities from par	tnerships, estates,	and ti	rusts in which		001,002			
	this partnership or S corporation is	s a pa	artner or beneficiary	(from Schedule K-1	1) .		20a	-2,918,280			
b	Identify below the partnerships, esta Attach a schedule if more space is r			net income (loss) is	show	n on line 20a.					
	(1) Name		(2) Emp	loyer identification	numb	er					
01	Net ventel estate income (less)			202 Enter the real			21	34 000 022			
21	Net rental estate income (loss). Co • Form 1065 or 1120S: Schedule			20a. Enter the resu	ut ner	e and on:	21	34,099,923			
	• Form 1065-B: Part I. line 4	13, 111	15 Z, UI								

Cat. No. 10136Z

Departn	3844 nent of the Treasury Revenue Service	Þ	-		ch to you	r tax return.	nt Credit	1.	OMB No. 1545-1444
) shown on return	The sta	2 170	T. () []			4 000	Identifying	number
	I Form 8844's		2,178			4's E-Filed:	1,898		
1							nly (see instructions)	1a	
a b	Reserved			 	Ψ	1,017	× 20% (.20)	1b	
2 3	wages Empowerment	 zone en	nployment crea		ships, S	corporations, c	make to salaries ar	. 2 s,	1,006
4	Add lines 2 an	d 3. Coop report th	peratives, estat is amount on	tes, and trusts, g Schedule K. All	go to line others, s	5. Partnership stop here and r	s and S corporation report this amount o	is, on	2,175
5				•			estate or trust (se		
6						•	nount on Form 380		
For Pa	aperwork Reduc	tion Act	Notice, see ins	structions.		Cat. N	o. 16145S		Form 8844 (2012)

2012 Partnership Line Item Publicatio	on (Estimated from SOI Sample)
Amounts (in 000'	s)

Form 8844
Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Empowerment Zone Employment Credit

Attach to your tax return.

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

	OMB No. 1545-1444					
	2012					
	Attachment Sequence No. 99					
Identifying number						

For P	Paperwork Reduction Act Notice, see instructions. Cat. 1	No. 16145S		Form 8844	(2012)
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this a Part III, line 3		6		
5	Amount allocated to patrons of the cooperative or beneficiaries of the instructions)		5		
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnershi stop here and report this amount on Schedule K. All others, stop here and Form 3800, Part III, line 3	report this amount on	4	28,648	
3	Empowerment zone employment credit from partnerships, S corporations, and trusts		3	6,419	
2	Enter the amount from line 1a. See instructions for the adjustment you mus wages		2	22,228	
b			1b		
1 a	Enter the total qualified wages paid or incurred during calendar year 2012 of Qualified empowerment zone wages 11	•	1a		



Department of the Treasury Internal Revenue Service

Name(s) shown on return

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

Identifying number

Tota	I Form 8845's Filed: 459 Total Form 8845's E-Filed: 227			
1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the	e		
	tax year	. 1	282	
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see	e		
	instructions). If none, enter -0	. 2	6	
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	d		
	wages	4		
5	Indian employment credit from partnerships, S corporations, cooperatives, estates	5,		
	and trusts	. 5		
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations	s,		
	stop here and report this amount on Schedule K. All others, stop here and report this amount of			
	Form 3800, line 1g	6	459	
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see	e		
	instructions)	. 7		
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount or	n		
	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.

 \bullet 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

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orm	004J	

F

012 Partnership Line Item Put	olication	(Estimated	from S	OI Sample)
Amounts (i	in 000's)			

Indian Employment Credit

Attach to your tax return.

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

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

Identifying number								
	Sequence No.	113						

OMB No. 1545-1417

20

Attachment

 1 Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year					
 Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0	1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the	e		
 instructions). If none, enter -0		tax year	1	30,138	
 3 Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0	2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see	e		
 Multiply line 3 by 20% (.20). See instructions for the adjustment you must make to salaries and wages		instructions). If none, enter -0	2	478	
 wages	3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0	3		
 5 Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts. 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 8,034 	4	Multiply line 3 by 20% (.20). See instructions for the adjustment you must make to salaries and	k k		
and trusts image: state in the parameter product of the parameter product o		wages	4		
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	5	Indian employment credit from partnerships, S corporations, cooperatives, estates	,		
stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1g		and trusts	5		
Form 3800, line 1g	6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations	,		
7 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see		Form 3800, line 1g	6	8,034	
	7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see	e 🗌		
instructions)		instructions)	7		
8 Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on	8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount or	ר <u>ר</u>		
Form 3800, line 1g		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.

2

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.

 \bullet 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,

Cat. No. 16146D

• The employee is terminated because of misconduct, or

Form 8846	Crea		nployer Social Security and Medicare Tax Paid on Certain Employee Tips	kes	OMB No. 1545-1414
Department of the Treasury Internal Revenue Service		► Informatio	Attach to your tax return. n about Form 8846 and its instructions is at www.irs.gov/form8846		Attachment Sequence No. 98
Name(s) shown on return Total Form 8846's	n Filed:	23,975	Total Form 8846's E-Filed: 18,368	Identi	fying number
			I security and Medicare taxes paid by a food or bever or beverages. See the instructions for line 1.	age e	stablishment where

For Pa	aperwork Reduction Act Notice, see instructions. Cat. No. 16148Z		Form 8846 (201)
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	23,975
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	
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 \blacktriangleright	4	
3	Creditable tips. Subtract line 2 from line 1	3	
2	Tips not subject to the credit provisions (see instructions)	2	9,059
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	16,976



2012 Partnership Line Item Publication (Estimated from SOI Sample) Amounts (in 000's) Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

OMB No. 1545-1414

Department of the Treasury Internal Revenue Service Name(s) shown on return Attach to your tax return.

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

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.

For Pa	aperwork Reduction Act Notice, see instructions. Cat. No. 16148Z		Form 8846	(2012)
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	534,215	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5		
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 \blacktriangleright	4		
3	Creditable tips. Subtract line 2 from line 1	3		
2	Tips not subject to the credit provisions (see instructions)	2	669,644	
1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	5,775,655	

Form 8874		New Ma	rkets Credit			OMB No. 1545-1	804
(Rev. December 2006) Department of the Treasury Internal Revenue Service		► Attach to	o your tax return.			Attachment Sequence No.	127
Name(s) shown on return					Iden	tifying number	
TO	TAL FORM 8874'S	FILED: 178 TC	TAL FORM 8874'S	E-FILED: 152			
(a) Name and address community develop	s of the qualified	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) $ imes$ (e	:))
1					%		
					%		
					%		
					%		
					%		
					%	127	(Total
2 New markets cre	edit from partnershi	ps and S corporations			2	51	
3 Add lines 1 an	d 2. Partnerships	and S corporations, e applicable line of For	report this amount	t on Schedule K; Il of the 2006 Form			
		··· · · · · · · · ·			3	178	

2012 Partnership Line Item Publication (Estimated from SOI Sample) Amounts (in 000's) New Markets Credit					ŀ	OMB No. 1545-1804	
Rev. December 2006) Department of the Treasury Internal Revenue Service		Attach to your tax return.					127
Jame(s) shown on return					Identi	ifying number	
a) Name and address community develop	s of the qualified	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) $ imes$ (e))
1					%		
					%		
					%		
					%		
					%		
					%	341,607	(Tota
2 New markets cr	edit from partnershi	ps and S corporations			2	16,470	
3 Add lines 1 an	d 2. Partnerships	and S corporations, r e applicable line of Forr	eport this amoun	t on Schedule K;			
3800)					3	358,077	



Credit for Employer-Provided Childcare Facilities and Services

Attach to your tax return.

OMB No. 1545-1809

Attachment Sequence No.131

Identifying number

Nam	e(s) shown on return	dentifying nun	nber
	TOTAL FORM 8882'S FILED: 1,451 TOTAL FORM 8882'S E-FILED: 105		
1	Qualified childcare facility expenditures paid or incurred (see instructions) 1 63		
2	Enter 25% (.25) of line 1	. 2	63
3	Qualified childcare resource and referral expenditures paid or incurred 3 7		
4	Enter 10% (.10) of line 3	4	7
5	Credit for employer-provided childcare facilities and services from partnerships, S corporation estates, and trusts (see instructions)	· · - ·	1,383 *
6	Add lines 2, 4, and 5	. 6	1,451
7	Enter the smaller of line 6 or \$150,000. Estates and trusts, go to line 8. All others report the amount as follows: partnerships and S corporations, report this amount on Schedule K; others, report the credit on the applicable line of Form 3800, (e.g., line 1n of the 2006 Fo 3800).	all orm 7	1,451
8	Amount allocated to beneficiaries of the estate or trust (see instructions)		
9	Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of For 3800 (e.g., line 1n of the 2006 Form 3800)		

2012 Partnership Line Item Publication	(Estimated from SOI Sample)
Amounts (in 000's)	

88 Form (Rev. December 2006) Department of the Treasury Internal Revenue Service Name(s) shown on return

Credit for Employer-Provided Childcare Facilities and Services

OMB No. 1545-1809

Attachment

Attach to your tax return.

Sequence No.131 Identifying number

1	Qualified childcare facility expenditures paid or incurred (see instructions) 1 18,972			
2	Enter 25% (.25) of line 1	2	4,743	
3	Qualified childcare resource and referral expenditures paid or incurred 3 2,220	-		
4	Enter 10% (.10) of line 3	4	222	
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts (see instructions)	5	198	*
6	Add lines 2, 4, and 5	6	5,163	
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	4,100	
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		



Domestic Production Activities Deduction

OMB No. 1545-1984

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

Attachment Sequence No. **143**

lame	(s) as shown on return		Ident	tifying number	
TO	TAL FORM 8903'S FILED: 13,764 TOTAL FORM 8903'S E	E-FILED: 11,783			
	Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.	(a) Dil-related production activition	ties	(b) All activities	
1	Domestic production gross receipts (DPGR)			12,600	
2	Allocable cost of goods sold. If you are using the small business				
_	simplified overall method, skip lines 2 and 3			6,003	
	Enter deductions and losses allocable to DPGR (see instructions).	}		8,908	
4	,				
	amount of cost of goods sold and other deductions or losses you			4.005	
-	ratably apportion to DPGR. All others, skip line 4			4,095	
-	Add lines 2 through 4 5 Subtract line 5 from line 1 6			12,506	
6 7	Qualified production activities income from estates, trusts, and	,			
'	certain partnerships and S corporations (see instructions) 7	,		3,023	
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line			5,025	
Ũ	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			1	
	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 . 10	a 1,243			
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	b		11,261	
11	Income limitation (see instructions):				
	• Individuals, estates, and trusts. Enter your adjusted gross income figure domestic production activities deduction				
	All others. Enter your taxable income figured without the domestic product	\$	44	909	
	deduction (tax-exempt organizations, see instructions)		11	909	
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lin	•			
	and enter -0- on line 22		12	[d]	
	Enter 9% of line 12		13	136	*
	Enter the smaller of line 10a or line 12		4.41-		
	Reduction for oil-related qualified production activities income. Multiply line		14b 15	0 136	*
	Subtract line 14b from line 13		16	9,619	
	Form W-2 wages from estates, trusts, and certain partnerships and S corpo		10	3,013	
••	(see instructions)		17	1,127	
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19		18	1,121	
	Amount allocated to beneficiaries of the estate or trust (see instructions)	-	19		
	Estates and trusts, subtract line 19 from line 18, all others, enter amount fro		20		
21			21		
22	Enter the smaller of line 15 or line 21		22	[d]	
23	Domestic production activities deduction from cooperatives. Enter deduction	on from Form			
	1099-PATR, box 6		23	[d]	
	Expanded affiliated group allocation (see instructions)		24	0	
25	Domestic production activities deduction. Combine lines 22 through 2 here and on Form 1040, line 35; Form 1120, line 25; or the applicable line o		05		
	nere and on Form 1040, line 35, Form 1120, line 25; or the applicable line o	nyourreturn	25	902	×

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

Form 8903 (Rev. 12-2010)

2012 Partnership Line Item Publication (Estimated from SOI Sample
Amounts (in 000's)



Domestic Production Activities Deduction

OMB No. 1545-1984

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

Attachment Sequence No. **143**

Identifying number

	Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.	Oil-	(a) related production activ	/ities	(b) All activities	
1	Domestic production gross receipts (DPGR)	1			104,939,358	
2	Allocable cost of goods sold. If you are using the small business				, ,	
	simplified overall method, skip lines 2 and 3	2			65,203,857	
3	Enter deductions and losses allocable to DPGR (see instructions).	3			20,507,342	
4	If you are using the small business simplified overall method, enter the					
	amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4			9,898,902	
5	Add lines 2 through 4	5			95,341,349	
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			313,084	
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	334,886			
k	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				44,400,044	
		10b			11,486,211	
11	 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 pro-		}	11	934,274	
	deduction (tax-exempt organizations, see instructions)					
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip	o line	s 13 through 21,			
	and enter -0- on line 22			12	[d]	
13	Enter 9% of line 12			13	12,580	*
		14a	1 1		· · ·	
	Reduction for oil-related qualified production activities income. Multiply	line 1	4a by 3%	14b	0	
15	Subtract line 14b from line 13			15	12,580	*
	Form W-2 wages (see instructions)			16	9,533,337	
	Form W-2 wages from estates, trusts, and certain partnerships and S co	orpora	ations			
	(see instructions)			17	737,942	
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line	e 19 a	and go to line 20	18		
19	Amount allocated to beneficiaries of the estate or trust (see instructions)			19		
20	 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			20		
21				21		
22				22	[d]	
23	Domestic production activities deduction from cooperatives. Enter deduc					
	1099-PATR, box 6			23	[d]	
	Expanded affiliated group allocation (see instructions)			24	0	
25	Domestic production activities deduction. Combine lines 22 through here and on Form 1040, line 35; Form 1120, line 25; or the applicable line			25	12,406	*

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

Form 8903 (Rev. 12-2010)

C	3911	Alternative Fuel Vehicle Refueling Property Cred	i+	OMB No. 1545-1981
		► Attach to your tax return.		2012
	nent of the Treasury Revenue Service	Information about Form 8911 and its instructions is at www.irs.gov/form891	1.	Attachment Sequence No. 151
) shown on return		Ider	ntifying number
	ΤΟΤΑ	L FORM 8911'S FILED: 146 TOTAL FORM 8911'S E-FILED: 97		
Par	Total Co	ost of Refueling Property		
1		alified alternative fuel vehicle refueling property placed in service during the tax year		
•		\mathbf{w} in the instructions)	1	83
Part	Credit fo	or Business/Investment Use Part of Refueling Property	I I	
2	Business/inves	tment use part (see instructions)	2	83
3		pense deduction (see instructions)	3	0
4		from line 2	4	
5		by 30% (.30)	5	
6		ness/investment use part of credit (see instructions)	6	87
7		ler of line 5 or line 6	7	83
8		vehicle refueling property credit from partnerships and S corporations.	8	
9		stment use part of credit. Add lines 7 and 8. Partnerships and S corporations,	0	63
9		unt on Schedule K. All others, report this amount on Form 3800, line 1s	9	146
Part		or Personal Use Part of Refueling Property	•	140
T ur t	orealth			
10 11 12 13 14	credit on line 9 Multiply line 10 Maximum pers Enter the smal Regular tax be	<pre># from line 1. If zero, stop here; do not file this form unless you are claiming a</pre>	10 11 12 13	
		Enter the regular tax before credits from your return.	14	
15 a b c d	Foreign tax cre Personal credit Non-business c	duce regular tax before the alternative fuel vehicle refueling property credit: edit 15a ts from Form 1040 or 1040NR (see instructions) 15b gualified electric vehicle credit from Form 8834, line 30 15c	15d	
16 17	file this form ur	a. Subtract line 15d from line 14. If zero or less, enter -0- and stop here; do not nless you are claiming a credit on line 9	16	
		Enter the amount from Form 6251, line 33.		
	Other filers.	Enter the tentative minimum tax from your alternative minimum tax	17	
18	form or sche Subtract line 1 claiming a cre	7 from line 16. If zero or less, stop here; do not file this form unless you are	18	
19	Personal use 1040, line 53; than line 13, se	part of credit. Enter the smaller of line 13 or line 18 here and on Form Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller be instructions	19	- 0011
For Pa	aperwork Reducti	on Act Notice, see instructions. Cat. No. 37721Q		Form 8911 (201

Form	891	1
FOIIII		

2012 Partnership Line Item Publication (Estimated from SOI Sample) Amounts (in 000's)

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

Identifying number

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

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 6,813 Part II Credit for Business/Investment Use Part of Refueling Property 2 6,813 3 Section 179 expense deduction (see instructions) 2 6,813 4 5 3 0 4 5 4 5 5 Multiply line 4 by 30% (30) 6 3,655 7 Enter the smaller of line 5 or line 6. 7 1,549 8 Alternative fuel vehicle refueling property credit from partnerships and S corporations. 9 1,595 9 Business/investment use part of credit (see instructions) 7 1,595 Fart III Credit for Personal Use Part of Refueling Property 10 10 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 12 11 Multiply line 10 by 30% (30). 11 11 12 11 Multiply line 10 by 30% (30). 11 12 13 12 13 14 12 14 14 14	Part	Total Cost of Refueling Property			
Part II Credit for Business/Investment Use Part of Refueling Property 2 Business/Investment use part (see instructions) 2 6,813 3 Section 179 expense deduction (see instructions) 3 0 4 Subtract line 3 from line 2 4 5 Multiply line 4 by 30% (.30) 5 6 Maximum business/Investment use part of credit (see instructions) 6 3,655 7 1,549 8 Alternative fuel vehicle refueling property credit from partnerships and S corporations. 8 46 9 Business/Investment use part of credit. Add lines 7 and 8. Partnerships and S corporations. 9 1,595 Part III Credit for Personal Use Part of Refueling Property 9 1,595 9 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 10 Subtract lax before credits: 11 12 11 Multiply line 10 by 30% (.30) 11 12 12 11 12 13 13 Enter the smaller of line 11 or line 12 13 14 14 Regular tax before credits: 15a 15a	1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year			
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3 Section 179 expense deduction (see instructions) 3 0 4 4 4 5 Multiply line 4 by 30% (30) 5 6 3,6555 7 1,549 8 46 9 Business/investment use part of credit (see instructions) 8 9 Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations. 8 9 PartIII 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 1 11 Multiply line 10 by 30% (30). 11 12 12 13 14 13 11 12 14 Regular tax before credits: 10 15 Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: 15 14 Foreign tax credit 15 15 15 Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: 16 14 15 15 15 15 Credits that reduce credits from Form 1040 o	Part	II Credit for Business/Investment Use Part of Refueling Property			
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5 Multiply line 4 by 30% (.30) 5 6 6 Maximum business/investment use part of credit (see instructions) 7 1,549 8 Alternative fuel vehicle refueling property credit from partnerships and S corporations. 8 46 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 1,595 PartUII Credit for Personal Use Part of Refueling Property 9 1,595 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 11 Multiply line 10 by 30% (.30). 11 11 12 12 Maximum personal use part of credit (see instructions) 12 13 14 14 Regular tax before credits: 10 11 12 13 15 Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: 15a 15b 16 16 Non-business qualified electric vehicle credit from Form 8834, line 30 15c 16 16 17 Tenter the amount from Form 6251, line 33. 0 ther filers. Enter the amount from Form 6251,	3	Section 179 expense deduction (see instructions)	3	0	
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11 Multiply line 10 by 30% (.30). 12 Maximum personal use part of credit (see instructions). 13 Enter the smaller of line 11 or line 12. 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 the alternative fuel vehicle refueling property credit: a a Foreign tax credit b Personal credits from Form 1040 or 1040NR (see instructions). c Non-business qualified electric vehicle credit from Form 8834, line 30 d Add lines 15a through 15c. 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 • Other filers. Enter the tentative minimum tax (see instructions): • Individuals. Enter the tentative minimum tax from your alternative minimum tax form or schedule. 18 Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9 17 Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 10400, line 53; Form 1040NR, line 50; or the appropriate line of your return.	10				
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1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller	10	5	10		
	19	•			
than line 13. see instructions		than line 13, see instructions	19		
For Paperwork Reduction Act Notice, see instructions. Cat. No. 37721Q Form 8911 (2012)	For Pa			Form 8911	(2012)

(Rev. Ja Departm	B925 anuary 2010) lent of the Treasury Revenue Service (99) Attach to the policyholder's tax return—See instructions.	acts	OMB No. 1545-2089 Attachment Sequence No. 160
	s) shown on return Total Form 8925's Filed: 2,158 Total Form 8925's E-Filed: 1,919	Identifyi	ng number
Name o	of policyholder, if different from above 50 *		g number, if different from above 145
Туре о	i business 1,591		
1	Enter the number of employees the policyholder had at the end of the tax year	1	2,143
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		2,148
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	1,961
4a	Does the policyholder have a valid consent (see instructions) for each2,033105employee included on line 2?YesNo		
b	If "No," enter the number of employees included on line 2 for whom the policyholder does		

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 employerowned 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 employerowned 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.

4b

99 *

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

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

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

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

Report of Employer-Owned Life Insurance Contracts

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

OMB No. 1545-2089

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	384
2	Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> on page 2 for an exception	2	9
3	Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	29,984,451
4a	Does the policyholder have a valid consent (see instructions) for each employee included on line 2?		
b	If "No," enter the number of employees included on line 2 for whom the policyholder does		
	not have a valid consent	4b	2 *

General Instructions

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

Purpose of Form

(Rev. January 2010)

Department of the Treasury

Internal Revenue Service

(99)

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 employerowned 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 employerowned 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.

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

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

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

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

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

Form O341 Credit for Small Employer Health insurance Premiums Department of the Treasury Internal Revenue Service Attach to your tax return. Name(s) shown on return Information about Form 8941 and its separate instructions is at www.irs.gov/form8941. Name(s) shown on return Total Form 8941's Filed: 15,842 1a Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions). 1a 13,481 b Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1a (see instructions). 1b 2 13,850 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 14,422 4 14,422 4 Premiums you paid during the tax year (see instructions). 14,422 4 14,422 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 (see instructions) 7 14,422 6 Enter the smaller of line 4 or line 5 7 14,422 7 Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (.35) 7 14,422 <	No. 63
Department of the Treasury Internal Revenue Service Marke(s) show on return Total Form 8941's Filed: 15,842 Total Form 8941's E-Filed: 11,787 Ia Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions). b Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1a (see instructions). Cherr the number of full-time equivalent employees you had for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12 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 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) Auter agualifying arrangement (see by 55% (.25) All other small employers, multiply line 6 by 25% (.25) All other small employers, multiply line 6 by 25% (.25) All other small employers, multiply line 6 by 25% (.25) All other small employers, multiply line 6 by 25% (.25) All other small employers, multiply line 6 by 25% (.25) All other small employers, multiply line 6 by 25% (.25) All other small employers, multiply line 6 by 25% (.25) All other small employers, multiply line 6 by 25% (.25) All other small employers, multiply line 6 by 25% (.25) All other small employers, multiply line 6 by 25% (.25) All other small employers, multiply line 6 by 25% (.25) All other small emplo	6 0
Department of the Treasury Internal Revenue Service Information about Form 8941 and its separate instructions is at www.irs.gov/form8941. Matching Sequence Name(s) shown on return Total Form 8941's Filed: 15,842 Total Form 8941's E-Filed: 11,787 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 13,483 b 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 1a 13,483 a Average annual wages you paid for the tax year (see instructions). If you entered a qualifying arrangement (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12 3 14,422 4 Premiums you would have entered on line 14 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) 6 14,422 6 Enter the smaller of line 4 or line 5 7 14,422 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 25% (.25) • All other small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by	No. 63
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 6 Enter the smaller of line 4 or line 5	9
 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) If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions 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) Subtract line 10 from line 4. If zero or less, enter -0- Enter the smaller of line 9 or line 11 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 	9
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 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) 11 Subtract line 10 from line 4. If zero or less, enter -0 12 Enter the smaller of line 9 or line 11 13 If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1a for whom you paid premiums during the tax year for health 	9
10Enter 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)1011Subtract line 10 from line 4. If zero or less, enter -0-1114,42212Enter the smaller of line 9 or line 111214,42213If 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 health11	8
11 Subtract line 10 from line 4. If zero or less, enter -0	6 *
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	9
employees included on line 1a for whom you paid premiums during the tax year for health	8
	6
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	
15 Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	0
16 Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	
17 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	
18 Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	
19 Enter the amount you paid in 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,	
	8941 (201)

2012 Partnership Line Item Publication (Es	stimated from SOI Sample)
Amounts (in 000's)	

Credit for Small Employer Health Insurance Premiums

Form **8941**

Attach to your tax return.

OMB I	۷o.	1545-	2198

20**12** Attachment

	Revenue Service Information about Form 8941 and its separate instructions is at www.irs.gov/form8	941.	Attachment Sequence No. 63	
Name(s)	shown on return	Ident	tifying number	
1 a	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1a	132	
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	84	
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	483,091	
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	274,881	
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	410,140	
6	Enter the smaller of line 4 or line 5	6	259,746	
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	90,587	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	86,071	
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	41,752	
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	215 *	
11	Subtract line 10 from line 4. If zero or less, enter -0	11	271,049	
12	Enter the smaller of line 9 or line 11	12	41,752	
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	63	
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	47	
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	1,270	
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	43,021	
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 Pa	perwork Reduction Act Notice, see separate instructions. Cat. No. 37757S		Form 8941 (20	012)